Previous references.

1902.
(Sep. Rev.)

File No. 220-
Serial Nos. 1 – 13.

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 – 13.

Part B. for July 04

SUBJECT

Question of entrusting the duties of the Excise Asst Commrs to the Revenue Asst Commrs of the Districts concerned.

1. To the Excise Commr, no 60[illegible]6.5.03: Enquires whether the Excise Divl officers have enough of work, whether any reduction in their number is not feasible and whether their duties cannot be adequately performed by the Revenue Asst Commrs

2. From do, no 894/27 & 22.7.03: Submits a report on the nature of work done by the Excise Asst Commrs states that it is not possible to reduce their number and that he is not in favour of entrusting their duties to G. R. S. 58 Rev. Asst Commrs.

GPB—4,000—4-7-11

3. To do, Rev. Commr & Dy. Commrs of Distts, no 332-41 & 201

Enquires whether the work of the Excise Asst Commrs can be performed by the Revenue Asst Commrs without prejudice to the efficiency of Revenue & Excise Administration

From the Dy. Comm^{r}, Bangalore, no 378 & 29.10.03
States that the Revenue Asst Comm^{rs} have quite as much work as they can possibly do.

5. From the Dy. Comm^{r}, Tumkur, no 189 & 2.11.03.
States that the duties connected with the Excise administration cannot be performed by the Rev. Asst Comm^{rs} without prejudice to their duties.

5A. From the Rev. Comm^{r}, no 2261 & 12.11.03
forwards copy of the above letter

6 From the Dy. Comm^{r}, Hassan, no 249 & 9.11.03.
States that he is not in favour of the proposal made in Sl 3 and suggests that an Asst Comm^{r} may be given for each District to work under the Dy. Comm^{r} in the Excise Deptt.

7. From the Excise Comm^{r}, no $\frac{4274}{187}$ & $\frac{18}{21}$. 11.03.
Transmits letter from the Dy. Comm^{r}, Kolar, no C. 621 & 10.11.03 stating that he is not in favour of the arrangement.

8 From the Dy. Comm^{r}, Shimoga, no 270/177 & 16.11.03:
States that the performance of excise duties by Rev. Asst Comm^{rs} will be efficient only when the Amildar is made the head of the Taluk Excise administration.

9. From the Dy. Comm^{r}, Chitaldrug, no 778 & 17.11.03:
States that it is not possible to saddle the Rev. Asst Comm^{rs} with any additional work and recommends that a full time Asst Comm^{r} be appointed for each District for the work of the Excise Deptt.

10. From the Dy. Comm^{r}, Mysore, no 305 & 3.12.03
States that the excise work will not be efficient if it is added to Rev. Asst Comm^{rs}

Record of Case submitted for the orders of His Highness —

Subject

Note
Original papers in R.A. 132-93 untraced.

Proposal to transfer to the permanent establishment, the temporary special establishment consisting of 2 Inspectors and 4 peons, costing Rs 182 per mensem, employed in the preparation of the lists of date reserves in the Excise Deptt

Order

Before I sanction the transfer of these temporary hands to the permanent list, I should like the questions raised by the 1st Councillor ~~fully~~ fully discussed. The first point is, whether

the needs of the Taluk in question cannot be met by regrouping, or the amalgamation of other charges. The second question is, how far the present staff of Excise Asst Comms is required. There is a generally expressed opinion, that these officers are, to put it moderately, not overworked. I have no personal knowledge of their duties, but if they are really needed, I should like to be convinced of the fact

There seems to me a tendency to accept

all recommendations by heads of Depts for increased establishments without sufficient scrutiny, and in my opinion we ought to insist in every case on the Officer concerned proving satisfactorily that reductions in other directions are impossible before any increase in an estabt is allowed. I note that no formal proposition statement has been submitted. Is not this required?

In the meantime the temporary establishment

may be continued upto
the end of June

(HD) K.R.W. 17/4/03.

The Order has been issued. I am
not sure whether the Ex Comm's
opinion on the staff of Asst Comrs
should be called for. At any
rate as it is an independent
subject, it may go in a
separate communication.
May the draft put up issue
on that subject?

H.V.N. 1/5/03

It was on pressing representations
from time to time made by the
Ex Comm. that the services of
the Asst Comm. were placed
at his disposal. Let us hear
what he has to say. The draft
as slightly added to by me may
go

(HD) C.S 9.5.03

(37)

Statement showing the distribution of the Assistant Commissioners now employed in the Excise Department

Name of Division	Names of Districts comprising the Division	Name of the Asst. Comr. in charge	Remarks
Bangalore Kolar.	Bangalore Kolar.	Mr. Darcy. Mr. Dunning.	Dy. Excise Comrs. Also in Charge of the Excise Branch of the Deputy Comrs Office.
Mysore	Mysore	Mr. Mathan	Do Do.
Tumkur	Tumkur	Mr. Naizamuddin Ali Khan.	Do Do
Chickmagalore	Kadur & Hassan	Mr. Bama Rao.	
Shimoga.	Shimoga Chitaldrug	Mr. Shamanna.	

6

True
4/5/03

Revenue Secretariat

Office of the ~~Dewan of Mysore~~.

File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink, in order of dates.—To be written only on one side, and inside the line of margin.

Office Note.

S.R. File no 220-02.

Branch Excise

Subject How far the present staff of Excise Assistants Commissioners is regd.

Excise Comr's letter no 894-27, dated 22nd/27th July 03.

Submitted

1. The Excise Commissioner having been requested to report on the following points in his office docket no 608/E.7.1-99 dated 16th June 1903 an exhaustive report is now submitted discussing the questions from various standpoints of view. The points referred to are :—

   (a) What is the nature of the work done by the Excise Divisional Officers ?

   (b) Whether any reduction in their number is possible

   (c) Whether their duties cannot be adequately performed by the Revenue Assistant Commissioners.

2. Pages 1 to 33 of the report are devoted to an exhaustive enumeration of the various duties devolving upon the Excise Divisional officers; and the Excise Commissioners think that they are arduous in their character and that they constitute heavy work.

3. On the question of the possibility in the reduction of the number of Assistant Commissioners the Excise Commissioner is positive as he unhesitatingly thinks that the interests of the Department cannot bear any curtailment. His main reasons for retaining the same strength of officers are as follow :—

(i) The large rise of Excise Revenue from 20,76,620 in 89-90 to 37,84,865 in 1902-1903 is chiefly due to the Special Excise Establishment;

(ii) The two-tier System is similar to that prevailing in the Madras Presidency where a Special Establishment works it; and the territorial jurisdiction of the Excise Assistants cannot be extended as they are not as highly

paid as those of the Madras Presidency;
and further as our Inspectors are not
as good as those of the Madras
Presidency who are recruited from a
superior class of men carrying a salary
ranging from Rs 250 to Rs 400. Hence
what the Excise Assistants of myore
gain in the local area of their jurisdiction
is not an adequate set off against the
greater amount of supervision devolving
upon them.

(iii) The present strength of Excise Assistants has been the result of very careful consideration of its necessity on the part of the Government.

4. Regarding the question (c) whether Assistant Commissioners in Revenue charge of Taluks cannot perform the duties of Excise Assistant in addition to their own, the Excise Commissioner is still more decided. He thinks that, for many reasons, such a change would be retrograde in its character; and they are as follows

(1). Before the introduction of the Fee-Tax

Systems, Revenue Assistants of Districts were in charge of the Excise work, an arrangement which proved to be unsatisfactory.

(ii) Thereafter, Superintendents & Assistant Supts of Cohee were employed & entrusted with Excise work, due regard being had to the preventive & the detective branches of work common to both the Excise & the Cohee; but the Govt. vetoed the Excise Commissioner's proposals on the ground of their unsuitability.

(iii) Such experience during before the introduction of these tax Systems will only be confirmed in a greater degree if, after its introduction, the same experiments should be decided upon now.

(iv) The necessity for a special Establishment of Assistants is argued by the System of administration in the Madras Presidency; and the need for a similar supervising agency is also manifest in Mysore where the abkari System is akin to that of Madras.

(v) The Revenue Assistants have charge of departmental work; and their responsibility has

been recently very much increased

(vi) A grave neglect of their higher work resulting in the deterioration of boundary marks, lanks, avenues &c arises against them being saddled with any additional work;

(vii) ~~(v)~~ The Revenue Assistants will, if the proposal in question be carried out, become subordinate to two Provincial Heads; and the dual control resulting therefrom is not conducive with efficiency of Govt. work

There is much in this - A

(viii) ~~(vi)~~ Instead of the Excise work being in the hands of a single officer as now, it will be distributed among as many Revenue Assistants as the District happens to possess, a result which is not conducive to either uniformity or vigour of policy.

(ix) ~~(vii)~~ Excise duties do not ~~fit~~ fit in with Revenue duties in point of time. The touring season of a Revenue Assistant is chiefly between November and

may of the succeeding year ; whereas the Excise work is known to be unusually ~~heavy~~ heavy between February and June. As the Tea markets open rapidly during the months of June, July & August, constant training of the supervising staff is necessitated. Thus a Revenue Assistant will be compelled to be on tour almost throughout the year. His criminal work must therefore, suffer.

(x) (XVIII) The Abkari Department being semi-mercantile in its nature, a steady conduct of business is ~~a~~ ~~Sine~~ indispensable ; and it cannot be secured when an officer is distracted by various other duties.

5. For the above reasons the Excise Commissioner thinks that a special staff of Excise Assistants possessing technical knowledge is absolutely necessary to secure adequate supervision, uniformity of administration,

VIII/5

I have no objection to call for the opinions of new Counsel & the Queen's Counsel - but the points on which such opinions are wanted must be specified - before the draft - be submitted to the Hon. II Commissioner & the queries be sent with it

28.VIII.03

31/8/03 Answer 7/IX

Draft-sealed.

Issue 1/9/03.

7/9/3

To the Dewan,
through the 2nd. Councillor.

The draft-proposed will I think do - Before I send the report called for by H.H. let us have the opinions of all 3 Queen Counsel to check on the subject.

7/9/3

6/9/03

12862
10.9.03

Sealed.

Please see the 2nd Councillor's pencil note at the bottom of the draft-appl to the Dewan. Begs orders whether Copy of the Q. Counsellor's opinion which contains 67 pages

15

or of such thereof is to be sent to the office mentioned in the address. If extracts are to be sent, specify what pages.

Issued 14.9.03. only the extract describing the duties of Excise officers

Hd de Land 14/9/03

16

OFFICE OF THE DEWAN OF MYSORE,
(REVENUE AND GENERAL DEPARTMENTS).

A

(Full Office Note.)

‡1. No. and date of latest letter or paper.
2. Catch words to show nature of subject.
3. Subject to be in red and body of note in black ink.

‡ Subject.

Letter No 295 - dt 10.12.903 from the Dy. Commr. Kadur
— 305 - dt 3.12.'03 — do Mysore
C.621 dt 10/11.11.03 — do. Kolar
77 dt 17.11.03 — do. Chitaldrug
270/177 dt 16.11.03 — do Shimoga
249 dt 9.11.03 — do Hassan
189 dt 2/4.11.03 — do. Tumkur
378 dt 29/30.10.03 — do. Bangalore
5374 dt 6/9.4.04 from the Rev. Commr in Mysore.

Ships attached

Note. Submitting their opinions regarding the Entrusting of the Special Work of the Districts to the Revenue Assistants Commissioners of the respective Districts.

Note.

The Govt. called upon the Revenue Commissioner and the Deputy Commissioners of Districts, in their Pro: No 332-41 dt 4.7.1-97 dt 20/10/03 to submit their opinions on the advisability or otherwise of entrusting the duties now performed by the Special Assistants, to the Revenue Assistants in addition to their present legitimate duties.

In response to this call opinions have now been received. All, except the Deputy —

Z

1. Statement of case in narrative form in regular sequence of subject matter or date.
2. Opinions to be stated only as supported by precedents, or general rules which should always be quoted.
3. Serial numbers in file, &c., to be always stated.
4. Dates of important documents referred should be given.
5. Write on both sides, leaving the same side as margin.

Deputy-Commissioners of Chennai, are of opinion that the Excise duties of a district cannot, in the present condition of things, be detached on those of the Revenue Asst. Commrs, without prejudice to the efficiency of both administrations. The opinions commonly held by the Deputy-Commissioners are summarized below, while their special opinions are given in a subsequent paragraph.

(1) The Deputy Commissioners of Kadur, Mysore, Kolar, Chitaldrug, Bijapur, Tumkur and Bangalore agree in thinking that the Revenue Asst. Commrs have already enough to do and that if they are saddled with Excise duties as well, it cannot but result in slackness of control over the subordinate staff and deterioration of work.

(2) The Deputy Commissioners of Kadur, Mysore, Kolar & Chitaldrug are of opinion that as the work of the department has of late much developed and as the

Excise

The "unknown" becomes "technical"

Excise duties are technical in character, well-trained, full-time officers are essential

(3) The Deputy Commissioners of Kadur and Kolar consider that if the Excise duties are made over to the Revenue Assistant Commissioners there would be much difficulty on account of the duality of control, in as much as they would be required to be subordinate to the Revenue Commissioner and to the Excise Commissioner at the same time

Wd Asst. Commrs & Asst Commrs subordinate to several heads of Depts? This argument is beside the point

(4) The Deputy Commissioners of Mysore, Kadur and Chitaldrug have thought that Revenue Assistant Commissioners being magistrates, they cannot, if entrusted with Excise duties, take part in the detection and prosecution of offences against the Excise laws

Special opinions

The Deputy Commissr. of Kadur (a) Recommends the appt. of an Excise Assistant for each Taluk and an Excise Inspector for

19

Each Taluk.

(b) States that - Excise Asst. Commissrs should be placed in immediate subordination to the Deputy Commissioners & are allowed to hold direct correspondence with the Excise Commissioner.

to Mysore. (c) The Revenue administrative divisions do not coincide with the Excise divisions. It is not convenient to re-arrangement now.

(b) Much leaning is necessary during the Sales time for canvassing bids &c. This is best done by a whole time officer having an intimate knowledge of people dealing in Excisable articles. The Revenue Asst: Commissrs having at about the same time to attend Collection &c + Their work cannot, if saddled with Excise duties share time for this.

(c) The collection of revenue would suffer.

to
Kolar. (a) It is doubtful whether the proposal is to appoint one Revenue Assistant Commr. to the Excise charge of a whole District or to entrust the Excise work of each Rev. Division to the Divisional Officer in charge of it.

(b) The Revenue Asst. Commrs are ignorant of the technicalities of Excise work, so they are incompetent to be Excise Officers

How can a Rev. Asst. Commr be expected to know anything of Excise work if there is no handy Excise manual & he is expected to wade through Gazette Volumes & Memos, Proc books & past history in the Excise laws & rules?

(c) Instead of opening redundant divisions in the Department, there is need for strengthening it from top to bottom with thoroughly trained men and remodelling it.

to
Kolar (a) The distribution of the Excise work for district among the Revenue Asst.-Commrs will not be condemned to uniformity of work

(b) If the Excise Asst.-Commrs are placed in immediate subordination to the Deputy Commrs,

Detailed Notes are needed on By-laws —

they may be given some Rev. or Criminal work whenever Excise work is not heavy.

The Opinion of the Deputy Commissioners of Shimoga is as follows.

(a) The Excise work in the districts can be better done by Revenue Assistant Commissioners in their respective Divisions, the Excise Cases being placed for trial before Assistant Commrs

(b) If the Rev. Asst: Commrs are put in charge of the Excise work, it would be satisfactory to make Assistant Commrs responsible for the Excise Admn of the Talukas.

The Revenue Commissioners opinion is as follows:-

"I agree with the Deputy Commissioners of Districts in thinking that under the present condition of things it is not desirable to take on the Excise work of the Districts to the Revenue Assistant Com-

subject to improvement

There is one para in the letter from the Dist. Kolar Dt. (H.V. Berry) which seems to me to put the matter in a nutshell & it is the "The Excise Dept. is already suffering from officers who are only very partially acquainted with Excise work and it will be disastrous to require other officers still more ignorant who are already overburdened with their own legitimate duties to manage the Dept" The analogy in the case of Bombay where the assistant & deputy collectors are entrusted with & are expected to take interest in, Abkari work & conduct in the above circumstances)

2

a clash followed here

The only thing that seems to
be is to reduce the number of existing
Excise charges by one (as recommended
by the 2nd Comrs in his note of 27/8/03)
which I have now but thoroughly
analysed and Comrs in the Dept
& to make these officers feel an interest in,
or master in some way or other,
the Excise Departmental Manual
(which I understand is in course of
preparation in the Excise Comrs office)

J. 23/4/04

To Sec

Submitted to the Dewan
through the 1st & 2nd Members JM 27/4/04

The whole question appears to have
arisen from the remarks of H H the Maharaja
dated 17th April 1903 ~~to the effect that~~
as follows:—
"The second question is, how far the

W

"present staff of Excise Asst Commrs is
"required. There is a generally expressed
"opinion that these Officers are, to put it
"moderately, not overworked. I have
"no personal knowledge of their duties,
"but if they are really needed, I should
"like to be convinced of the fact."

27/4/04

Vide page 3 of this Note (Slip A) W

1198
28-4-04

The Excise Commissioner's list of duties performed by the Excise Assistants is a long one and contain many important items which, if satisfactorily attended to, seem fully to justify their existence.

2. With the single exception of the Offg. Deputy Commissioner of Shimoga (Mr. N.Venkata Rao) all the officers consulted, including the present Revenue Commissioner, support the Excise Commissioner's opinion that the trans--fer of excise work from special whole-time Assistants to General Divisional Assistants is detrimental to public interests and is therefore wholly undesirable. The matter has been examined in all its aspects and the opinions recorded are all one way with but a solitary discordant note which comes from an officer who, I am afraid, has not taken a sufficiently broad view of the case. Having given the question my best consideration, I beg to say that I continue to be of the humble opinion that a radical change is calculated more to prejudice than to advance public interests.

25

3. The next question is whether the Excise Department is over-officered and admits of any reduction. The State was first divided into four Divisions of two Districts each under Govt. Pro. No. 6362-71-E.F.11-97 dated 20/2/01. On representations subsequently made by the Excise Commissioner, the number of Divisions was raised to six at which figure it now stands. I was at first disposed to think that the arrangement of 1901 might be reverted to without seriously affecting efficiency. But I now find that there is quite a concensus of opinion against any such measure. Mr. Carr is decidedly of opinion that the Kolar District ought to continue to have an officer all for itself, and Mr. B.K.Venkata Varadiengar writes with equal emphasis as regards the Mysore District. Shimoga and Chitaldrug now form a single Assistant's charge, but Mr. H.Ramanujiengar, Deputy Commissioner of Chitaldrug, considers the arrangement unsatisfactory and advocates the appointment of a separate Excise Assistant for his District. Likewise, Messrs M.Narain Rao and D.Devaraj Urs are in favor of each of their Districts of Kadur and Hassan being given a separate officer instead of both being in charge of a single officer. It thus comes to this, that the view of the District Officers concerned are not only in unison with those of the Excise Commissioner but also go further and suggest the necessity of making an addition of two special Assistants to the present cadre. In these circumstances, I am unable to propose any reduction. If the work is to be properly

Submitted to His Highness.

Have not time to add what the Sir Cowasji has so forcibly written. The case is a very important & revenue boy i Dyall and I would not interfere with the latter order given except for very strong reasons. Here are none at all in this instance. The information & opinions on the subject show that the working the present establishments will work

11.V.04

(Office note continued)

Draft of Proceedings put up, as ordered.

M.
4.6.04

Sup. dtd Secy
recd
4.6.04
Secy
Draft Proceedings
&
22/6/1904

B

recd
22/6/04

(1)

S.R. File no 220-02
Sl no

To.

The Excise Commr
in Mysore.

Dated 16th May 1903

No 608
47-1-97.

Has the honour to request that the Excise Commr will be good enough to report at a very early date for the information of Govt, whether the marginally named officers employed in the Excise Department in the Several Districts have enough of work and whether any re duction in their numbe

1. Mr Davy, Dy: Ex: Commr, Bangalore Du
2. Dunning, Asst: Commr, Kolar Du
3 Mathan, Asst: Commr Mysore Du
4 Nizamuddin Ali Khan } Asst: Commr Tumkur Du
5 Rama Rao, Asst: Commr Chikkanagalur Du (consisting of Kadur and Hassan Dists)
6 Shivanna. Asst Commr Shimoga Du (consisting of Shimoga & Chitaldurg Distts:)

is not feasible. ~~At~~ At
present ~~indicated~~ indicated. ~~Good reasons~~
are ~~received~~ received ~~to consider~~
that these officers
have at present sufficient
~~work to do~~. The making a certificate of
the work done by each of them during
that month could not be done by the Supt
Cannot in person
charge of the Labour
concerned, should
be reported in
detail at the
end of C-4

By Order

Secretary

15/5/03 9/5/03

Request all
information also
Mr Fitzpatrick's memorandum also
order has been issued
Forward his recommendation.
Mrs Let it be a continuation
A modified draft on
these lines must also
submitted to me
for modification
before 1st proximo

10.V.03

(2) same with Treasury Challans and Distillery Passes, and with the entries in the Registers kept in the Depôts and Taluk Cutcherries.

(2) Carefully examining all casks received from the Distillery to see that they are quite full and not tampered with; and that there has been no mis-appropriation of arrack by the Kutchaddy in charge of the Depôts.

(3) Scrutinizing the figures in the Registers to see that the details duly tally with the totals.

(4) Seeing that the prescribed Government Stock is maintained by the transporting Contractors, and that the Stock prescribed for Vend farmers is also duly maintained.

(5) Ascertaining from the ledger whether each and every shop attached to the Bonded Depôt has been regularly drawing its supplies

(3)

supplies, and if not, making necessary enquiry to find out the causes.

(6) Testing the alcoholic strength of the arrack in the Cask on tap, and taking necessary action, if it is not of the authorized strength of 20° U.P.

(7) Seeing that no arrack has been issued to Vend Farmers or separate Shop-keepers without receiving Treasury Chellans in proof of the prepayment of the prescribed Still-head duty and price.

(8) Seeing that the prescribed license has been punctually issued to each and every Depôt.

(9) Examining the "Inspection books" and otherwise ascertaining that Excise Inspectors and Assistant Inspectors have regularly inspected and examined the Depôts on the prescribed dates.

(10)

[4] 6

(10) Testing and verifying the measures in use and examining the village rods.

(11) Making careful enquires and ascertaining whether Inspectors or Assistant Inspectors or other subordinates are in the habit of receiving supplies from the Mutsaddy in charge of the Depôts, or borrowing money from them.

3

(12) Seeing that all consignments of arrack which have to be transported through British Territory, are duly sealed with the Government seal supplied for the purpose.

(13) Seeing that the prescribed Statement together with the Chellans received in Depôts, have been duly submitted to the Excise Commissioner.

2. Retail shops.

(1) Examining the licenses to see that

(5)

that they have been punctually issued, and that the sites of the shops correspond with the boundaries, &c, entered in them.

(2) Examining the stock of arrack and seeing that the prescribed stock is duly maintained.

(3) Testing the alcoholic strength of the arrack and seeing, whether it is of the authorized strength of 20° Under proof; and if not, testing the strength of the contents of the sealed sample bottle received from the Bonded Depôt, and taking necessary further action in the reference to the Cask in the Depôt from which it has issued, &c.

(4) Seeing that the prescribed account is duly maintained.

(5) Testing and verifying the measures in use.

(6) Seeing that the entries in the Permit Book duly tally with those

those in the Depôt Ledger. 8

(6)

(7) Ascertaining and reporting the real causes of the increase or decrease of arrack consumption. If consumption has fallen off without natural causes, taking necessary steps to find out, if illicit distillation is being carried on, or contraband arrack is imported.

4

(8) Examining the "Inspection Books," and otherwise ascertaining that the shops are regularly inspected by Inspectors and Assistant Inspectors.

(9) Enquiring and ascertaining whether Inspectors or Assistant Inspectors or other Subordinates are in the habit of receiving supplies from Vend Farmers or Shopkeepers, or of borrowing money from them.

(10) Seeing that all authorized shops have been duly opened, and that no unauthorized or unlicensed shops exist anywhere, and that only

licit

licit arrack is consumed by the public.

(11) Seeing that consignments of arrack which have been transported through British Territory, are not opened unless and until, they are verified by Government officials nominated for the purpose.

(12) Making surprize visits to shops to see that diluting and short measuring of arrack are not carried on; that more than two drams of arrack at a time are not sold to any person to be drunk in the shop; that more than one reputed quart of arrack is not removed from the shops except upon special passes by respectable individuals up to one imperial quart, and that arrack is sold only at the prescribed retail rate.

(13) Carefully examining the sites

of

of frontier shops on either side

(8) to see and report that they have not been removed from <u>manned</u> places.

3. <u>Taluk Cutcherries.</u>

5 (1) Seeing that the prescribed "K" Register of duplicate "J" Passes issued from the Government Central Distillery to cover the consignments of <u>duty-free</u> arrack and other country liquors transported to Bonded Depôts, is duly maintained; that all the original Passes have been sent by the Amildar to the Excise Commissioner's Office on the prescribed date; that the Register has been scrutinized by the Amildar or his Sheristedar every week or fortnight, as laid down in the Government Rules; and that the fortnightly Returns received from Depôts have been duly Checked and forwarded to the Excise Commissioner

(2) Examining the Amildar's Treasury Book

Books and seeing that out of the amounts in "G" Chellans presented by Vend Farmers and Separate Shop Keepers, the duty has been duly credited to the appropriate budget head — "Excise Revenue" and the price to "Remittance Deposits", and that the latter has been at the end of each month punctually transferred by means of Public Service Transfer Receipts to the Bangalore District Treasury, towards the adjustment of the advances made to the ("Manufacturers" of arrack and other Country Spirits at the Government Central Distillery.

3) Seeing that the prescribed "O" Registers of duplicate "M" Rahadarys issued from the Distillery, and "N" Extracts from Bonded Depôts Covering Consignments of duty paid arrack

(10)

arrack and the Country liquors, is duly maintained; and that all the original Rahadary and "N" Extracts have been sent on to the District Deputy Commissioners Offices on the prescribed date; and that the Register has been scrutinized by the Amildar or his Sheristedar every week or fortnight.

(4) Seeing that the Day book and Ledger of the Demand Collection and Balance of Arrack Revenue are duly maintained; and that the Demand Collection and Balance Statements 6, 6A and 6B have been punctually prepared and submitted to the District Deputy Commissioner.

(5) Carefully scrutinizing the outstanding balances, noting down the persons from whom they are due, and personally exerting themselves to see that they are paid up by the defaulters. If any of them are really irrecoverable, or cannot be

(11)

be collected without coercive measures, urging the Builder to submit remission Statements without any further delay, or to take immediate steps for selling the defaulter's property, as the case may be.

4. General.

(1) Regulating the allocation of shops subject to the orders of the District Deputy Commissioner.

(2) Making enquiries in villages and ascertaining whether the existing shops are sufficient to meet the legitimate demand of the arrack consuming public, and recommending to the District Deputy Commissioner the opening of requisite additional shops, in view to prevent illicit distillation and sales of contraband arrack

(3) Watching the actions of Beedis, Kallals

(14)

and shops except from licensed trees.

(5) Watching and seeing that all toddy drawn from licensed trees is sold only in duly licensed shops.

(6) Seeing that all such toddy is duly accounted for by licensees.

(7) Examining the General Permits to see that the quantities therein shown are not in excess of what is required for bona fide consumption in local shops, or for export to those in British territory.

Examining the "Inspection Books" to see that Inspectors and Assistant Inspectors have regularly inspected the shops.

(9) Regulating the sources of supply of toddy to the shops.

(10) Carefully examining the sites of all frontier shops on either side to see and report that they have not been removed from manned places

places.

(11) Testing and verifying the measures in use

(12) Ascertaining and reporting the exact causes of the increase or decrease of toddy consumption in the shops.

(13) Making surprise visits to shops, to see that none than three measuring seers of toddy are not sold to any person to be consumed in the shops; that the toddy is not diluted or adulterated; that no short measuring is carried on; that none than two seers of toddy are not removed from the shops without a pass; that the quantity removed upon a pass does not exceed more than four seers and that toddy is not sold to the consumers at less than the prescribed minimum retail rates

rates.

(16)

(14) Seeing that all authorized shops are opened from 1st July of every official year.

(15) Making careful enquiries and ascertaining that the licensees of shops have no pecuniary dealings with Excise Officers; and that the latter obtain no supplies from the former.

9

(16) Carefully watching to see that distillation of spirit from toddy is not carried on.

(17) Seeing that the prescribed accounts are duly kept by the licensees of Depôts and shops.

(18) Examining "B" and "D" Chellan books with shopkeepers, to see that shop-rents and Tree-tax have been punctually and duly paid.

2. Toddy Groves and plantations

(1) Inspecting Groves and plantations of

of toddy-yielding trees.

(17) (2) Watching the progress of tree-marking and checking and testing a fair percentage of trees licensed and marked for the manufacture of toddy; and examining the trees marked to see that the numbers on the trees are in proper order, and that they tally with the entries in T.T.4 applications, Tapping licenses and T.T.1 Register.

(3) Ascertaining after careful scrutiny that no trees bear fictitious numbers marked to conceal illicit tapping.

(4) Encamping in the midst of groves of toddy trees in convenient centres, so as to overhaul the trees to see that no illicit tapping, over-tapping or overworking or improper or irregular tapping is

is carried on; and that the right
(18) method of tapping by professional
men is adhered to.

(5) Examining the dead trees to
ascertain whether they perished
on account of over tapping or
overworking, or careless tapping,
and if so, whether the prescribed
penalty has been duly levied
from those at fault.

(6) Ascertaining and reporting the
real causes of the increase or
decrease in the trees licensed for
drawing toddy

(7) Seeing that no Government trees
have been surreptitiously
included in private holdings
and leased to Government con-
tractors, so as to defraud
Government out of tree rent,
and reporting irregularities
noticed.

(8) Scrutinizing, enquiring and de-
ascertaining

ascertaining whether Inspectors and Assistant Inspectors have duly performed their work

(9) Inspecting Date Plantations and getting denuded parts dibbled with seed; opening new Plantations in all tracts where paucity of Date trees exists; and seeing that the money for this purpose is economically and properly spent.

(10) Seeing that the Crown heads of Government Date trees have not been cut off for eating purposes; and that no date leaves have been cut in Excise groves, or Date trees cut down by professional basket makers, mat-makers, lime-burners, etc, and reporting the irregularities discovered.

(11) Seeing that Excise patrol parties have performed their work properly.

properly.

(20) (12) Seeing that cattle have not been allowed to graze and destroy date seedlings in Excise groves.

3. Taluk Cutcherries.

(1) Examining Day Book and Ledger of Toddy Revenue and other Registers and accounts connected with T.T. System, to see that they have been duly maintained.

(11) (2) Enquiring and ascertaining that no delay is caused in Taluk Treasuries in receiving and crediting Excise payments, and in forwarding T.T.6 Applications to Excise Inspectors, to enable the latter to issue tapping licenses and cause the trees to be marked promptly.

(3) Ascertaining from the Registers, the arrears of Excise Revenue and personally dunning the defaulters for payment to the Treasury.

4. General

(21) (1) Regulating the allocation of Depots and shops, subject to the orders of the District Deputy Commissioners.

(2) Instructing the subordinate staff in the preparation of Registers, accounts and Statistics correctly and neatly, and in all matters relating to the J.J. System.

(3) Reporting on progress and results of Free-tax System in their respective Divisions

(4) Getting the licenses prepared and submitted to the Deputy Commissioner promptly, for his signature and issue without delay.

III Country Beer

(1) Seeing that the Beer sold is of the prescribed quality and scrutinizing and sending samples of any beer found to be bad.

(2)

(22)

(2) Seeing that only authorized beer is sold in the licensed taverns; and the prescribed accounts are duly kept by the licensees.

(3) Seeing that the prescribed measures are in use.

IV Foreign Liquors

(1) Seeing that all the liquors kept for sale are duly entered in the license; that they are all genuine foreign liquors and that no unauthorized brands are kept for sale.

12

(2) Seeing that the prescribed license fee and surcharge have been duly paid up by the licensees.

(3) Seeing that the prescribed measures are in use.

(4) Seeing that the prescribed accounts are duly kept, and an abstract thereof is duly sent to

(23)

to the Excise Inspector on the prescribed date for transmission to the District Deputy Commissioner.

V Ganja

Bonded Depôt.

(1) Regularly inspecting the Depôts and taking stock and verifying the same with the quantities received from the Provincial Head Quarters Depôt in the Government Central Distillery buildings, Bangalore, and seeing that the prescribed stock is duly maintained by the Government Contractors.

(2) Checking and verifying the accounts kept in the Depôts and seeing that all Ganja and Majum received from the Provincial Depôt has been accurately accounted for.

(3) Examining the Ganja carefully

to

(26)

sold at the prescribed retail rates.

(9) Ascertaining from "Inspection books" and otherwise, that the shops have been regularly inspected by Excise Inspectors and Assistant Inspectors.

(10) Carefully examining all frontier shops on either side, to see and report that they have not been ~~received~~ removed from Inamual places.

3. Ganja hemp Cultivation.

14

(1) Frequently inspecting the crop to see that all male plants have been scrupulously eradicated and buried.

(2) Making proper arrangements, when the crops are ripe to be cured, so that no portion of the drug is secreted for clandestine disposal.

(3) Seeing that all the cured Ganja is properly taken care of and removed to the Storehouse.

(4) Seeing that no illicit Ganja

(27) Cultivation is carried on any where, and that no Ganja is smuggled from British Territory.

VI Opium

(1) Watching and seeing that Opium is sold only in duly licensed shops; that all such opium was obtained from Government Treasuries on prepayment of the prescribed price; and that no opium is smuggled from British territory.

(2) Seeing that the prescribed stock is duly maintained, and testing and verifying the weights in use.

(3) Ascertaining and reporting the real causes of increase or decrease in Opium Consumption.

(4) Seeing that opium is sold only at the prescribed retail rate.

(5) Watching and seeing that no poppy

30

poppy is cultivated clandestinely

(6) Ascertaining from the Visitation book and otherwise that the shops have been regularly inspected by Excise Inspectors and Assistant Inspectors

(7) Carefully examining all frontier shops on either side to see and report that they have not been removed from unusual places.

15

VII Crime.

(1) Scrutinizing the Crime Registers of Inspectors and Assistant Inspectors to see that no delay has taken place in instituting prosecution, and that no case is taken up and prosecuted without sufficient evidence

(2) Seeing that no persons have been unnecessarily detained, and that no vexation was caused to any person.

(3) Scrutinizing carefully the records of all cases released by Excise Inspectors

Inspectors, so as to make certain, that they have not abused their powers.

(4) Reporting to the Excise Commissioners every case of acquittal, clearly showing whether grounds exist for preferring an appeal.

(5) Taking up the investigation and prosecution of cases of illicit distillations, &c, of special importance and intricacy.

(6) Compounding suitable offences under section 67 of Excise Regulation.

VIII General.

(1) Assisting the District Deputy Commissioners in Checking and examining the Excise Registers and accounts in District offices and Treasuries, and in recovering all Excise arrears

(2) Helping the District Deputy Commissioners and the officers in

in conducting the Sales of Excise Shops of all kinds by furnishing the Valuation Statement of Shops &c

(3) Scrutinizing and Reviewing the Excise Registers and Accounts Kept by Inspectors, Assistant Inspectors and Sub-Inspectors and their Diaries

(4) Keeping the Deputy Commissioners and Excise Commissioner informed of all important Excise matters relating to their respective Divisions

(5) Submitting weekly Diaries to the Excise Commissioner and fortnightly Special Diaries to the District Deputy Commissioner.

(6) Reporting expeditiously on the matters referred to them by the Deputy Commissioners and Excise Commissioner.

(7) Seeing that Counterpart engagements have been duly executed by the licensees of shops of all descriptions and Security Bonds have been duly executed by the sureties

Sureties of such of the licensees as have produced them; that the prescribed Stamp duty has been duly recovered for all these Documents and certified to by the Deputy Commissioner; and that those whose registration is compulsory, have been duly registered.

(8) Reporting to the Deputy Commissioners for orders, disputes about sites of shops.

(9) Reporting disrepair and disappearance of survey boundary marks in the fields and groves of toddy trees.

(10) Inspecting and reporting on the State of toddy trees reserved to Government in occupied lands.

(11) Rearranging, as necessity arises, the allotment of date groves to shops in accordance with the demand of each shop for toddy

Supply

supply, with reference to drinking population and the local conditions.

(12) Examining the kit supplied to Excise officers and reporting whether it is all right

(13) Rearranging the patrol parties wherever and whenever necessary for the patrol of toddy trees, Lambans, Thandas, &c. reporting the same to the Excise Commissioner.

(14) Reporting on the results of inspections through the respective Deputy Commissioners to the Excise Commissioner

(15) Thoroughly inspecting the Excise Ranges and Sub-Ranges and scrutinizing the work of Excise officers, so as to find out that they have really done their inspections, instead of halting at some convenient centre and writing up the Registers and Diaries from the reports of city

Official

(33)

Official, instead of from their own personal observation; and that they have carried out all the instructions given to them in previous inspections and through remarks on Diaries, Inspection Books", Etc.

(16) Performing all the duties and exercising all the powers delegated to them under Government Notifications no $\frac{11282}{\text{Ex. } 2\ 3\text{-}1901}$, dated 6th January 1902, no $\frac{11287}{\text{Ex. } 2\ 3\text{-}1901}$, dated 7th January 1902, and no $\frac{11288}{\text{Ex. } 2\ 3\text{-}1901}$, dated 7th January 1902.

(17) Submitting recommendations for departmental rewards, through the respective Deputy Commissioners, and duly disbursing to the parties concerned, the rewards sanctioned in their favour.

2. Before answering the 8th question as to why that work could not be done by the Assistant Commissioners in

Revenue

(34) Revenue charge of the talukas concerned, I think it necessary preliminarily to state certain previous facts concerning this matter.

3. Before the year 1889-90, the Taddy Revenue was being farmed out by Districts, and there was no other work of detail, retained in the hands of Government, except that of receiving payments of the farm amount according to instalments. In arrack branch there was the wholesale and retail monopoly, and even here almost all detail was left to the management of the Contractor. Nothing more was done by Government than to make an adjustment of the Provincial account at the Head Quarter District of Bangalore Colonel Macaulay when Deputy Commissioner of Bangalore, found even this account-adjusting taxing him too much and interfering with his Revenue and

and their work, and he wished to be relieved of it.

4. In the year 1889–90, the Government found it necessary to appoint a separate head for the Excise Department, under the designation of the Excise Commissioner as in the British Indian Provinces. There are such appointments in almost all the Provinces of British India. For sake of information a list is given in the margin with certain details of Revenue raised, for purposes of comparison. After such appointment was made, various improved systems of administration under all items of Excise Revenue, have been gradually introduced, with the result that the gross Excise Revenue has risen from Rs 20,76,620 in the year 1889–90 to Rs 37,84,865 in the year 1902–03, a rise of almost 45 per cent; and there would have been still further improvement had it not been for the outbreak of

Details of Revenue

	Rs Arrack	A Toddy	B Mx items	B Total
Madras Presidency	5,09,4,999	70,21,368	1,36,2,659	1,33,89,026
Bombay Presidency	67,60,987	13,92,290	10,07,310	91,60,587
Central Provinces	11,65,296	19,055	94,0864	21,25,815
Punjab	14,84,575	1,14,133	9,95,661	25,94,369
Burma	19,01,180	17,24,012	1,59,673	37,84,865

of plague in all the Districts of the State, ever since the year 1898–99 and the depression of Coffee industry since the year 1896–97 and the general dismemberment of trade, and to a certain extent of social organization as well. The good result stated above notwithstanding the adverse circumstances referred to, is mainly due to the separate Excise Administration and to the strengthening of the Executive staff and placing the same on an efficient and sound basis and to providing the requisite number of full time superior inspecting Officers

5. The success of the improved systems under which Excise taxation has been considerably raised in view to keep down consumption of liquors and drugs depends upon close, vigilant and constant watch over the transactions in each Excise Depôt and over shops of various kinds, over the movements and actions

actions of habitual illicit distillers and importers of contraband liquors and drugs and also over the operations of each and every tapman; over the prevention and detection of illicit distillation and illicit tapping and overtapping of toddy trees; upon the suppression of smuggling of liquors and drugs and the malpractices; and upon constant, minute and careful inspection and scrutiny of the work of the Subordinate Executive Members of the Department.

6. As stated in para 4, the first reform began in the year 1892-93. The professional toddy drawers were called to the front and middlemen dispensed with, and the system of leasing the right of vending toddy in farms consisting of two or more shops, together with the right of drawing toddy in the Date Groves assigned to the Farmers, was introduced.

Under

Under this system, the 40 date toddy
Revenue rose from Rs 8,38,685 in the
year 1891-92 to Rs 13,90,169 in 1892-93.
But at the same time, it increased
the work of Government Officers of the
Department considerably in Comparison
with the previous Provincial and District
Monopoly systems

7. An additional subordinate
Establishment costing Rs 4386 was
therefore sanctioned by Government the
Excise work in each District, being
placed in charge of one of the Assistant
Commissioners according to the Deputy
Commissioners' discretion (Vide Govern-
ment Proceedings no (I) 13672-81 / R. 717-92, dated
16th February 1893) In most of the
Districts it was placed in charge
of Treasury Assistant Commissioners.
As these officers were not in a position
to go about and check the work of
the Excise officers and to inspect depots
and shops and toddy groves, there was
no

no (B4) supervision over them. Therefore in November 1893, the then Excise Commissioners considering that the duties of Excise Officers, so far as regards the preventive and detective work, were similar to those of Police Officers, recommended to Government that it would be advantageous to place the Excise Staff of each District under the Superintendent or Assistant Superintendent of Police of the District, giving him an additional allowance from the Excise Revenue. This was before the introduction of the Free-tax system under toddy, and improved systems under the items of Excise Revenue. Even then, the Government in para 4 of the Proceedings no $\frac{19222-31}{R.\ 7\ 117-93}$ dated 4th May 1894, observed that the Excise Commissioner's proposals, as regards placing the Excise Department of the Districts under the respective Police Superintendents or Assistant

Superintendents

(40) Superintendents "did not commend themselves to Government". The late Dewan Sir. K. Seshadri Iyer who was personally directing the affairs of the Excise Administration was of opinion "that a good active officer with technical knowledge was required to direct the Executive Detective Staff and that without such direction the Staff was bound to deteriorate. Nothing was done, however, to provide more efficient supervision. The office work continued to be performed by the Assistant Commissioner placed in charge of this work with his other work. The reason was that Mr Kickett was contemplating the introduction of the Madras Toddy system and was studying the same. He was paving the way first by breaking down large monopolies and splitting up areas as small as was then practicable, thus multiplying number of direct

dealers

dealers with Government

8. Under the aforesaid farming system, however which he introduced, there was no restriction to the number of trees to be tapped by Vend farmers so that there was reckless tapping and over tapping of date trees, for want of supervision over the trees. Consequently in course of five years, numerous date groves perished, many talukks being entirely denuded of them. In view to prevent further destruction of date groves, Mr. Ricketts the then Excise Commissioner, had reported as follows:— "The Excise Commissioner from the experience of the present farming system for nearly three years, has reason to believe that it calls for further changes. The yearly farmers under this system have no interest in the conservancy of date groves. They overwork the trees to

get

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get as much toddy as they can from them. Instances of tapping immature trees are also not rare in spite of careful supervision exercised by Excise Officers. The best remedy would appear to be the introduction of the tree tax system, which is said to have been brought into force in the Madras Presidency, for the same reasons. Proposals will shortly be submitted to Government to introduce the tree tax system into one taluk in each District as an experimental measure. He had placed himself in communication with some Madras Abkari Officers and had found that the tree tax system was in force in most of the Districts of the Madras Presidency. Just then, the Madras Abkari authorities also were anxious to see the introduction of the same tree tax system in the Mysore State, as the same had been introduced into their bordering

bordering Districts, some of which have always been dependent for the supply of toddy upon the date trees in certain bordering taluks of Mysore, while some bordering taluks in Mysore, have always been drawing their toddy from the trees in some frontier taluks of the Madras Presidency. Accordingly, the Honorable Mr Bliss, who was senior member of the Council, Madras, and who is known to be the pioneer of the Abkari Department in the Madras Presidency, suggested the advisability of the early introduction of the tree tax system in Mysore. Mr Ricketts had left the Department by this time. A Conference consisting of the Honorable Mr Thompson, Sir. V. Seshadri Iyer, and myself was then held at Ootacamund, and the introduction of tree-tax system into all the taluks in Mysore was decided upon, and necessary rules were

tree-tax system in its entirety has been introduced. A further increase of Establishment at a cost of Rs 6348 per annum was sanctioned providing a subbicient number of subordinate inspecting staff. In new to work it successfully the Madras Abkari act also was introduced. From the experience of the working of the preliminary tree tax system in the 1897-98, it was found necessary to divide the Mysore State into four Excise Divisions and to place each of them comprising two Districts in Charge of an Assistant Commissioner, to supervise the work of the subordinate staff and themselves to perform certain other important works so entrusted to similar officers in Madras, under the very system (Vide Government Proceedings No 6362-71 / Ex. 711-97, dated 20th February 1901). The Deputy Excise Commissioner being relieved of the charge of a Division is made available for Provincial inspection work under such arrangement and such distribution of Districts, as may be made from time to time by me between myself and the Deputy Excise Commissioner. The Deputy Excise Commissioner has also been engaged on the special work of preparation of Complete lists of Date Groves to be reserved for the purpose of State Toddy Revenue. Mr A.S. Kearey having been retransferred to the Madras Presidency, the four Excise Divisions were placed in charge of the following Assistant Commissioners

Commissioners:— (47)

Names of Divisions	Officers placed in charge.
1. Bangalore Division consisting of Bangalore and Kolar Districts	Mr G. Dunning
2. Mysore Division consisting of Mysore and Hassan Districts	Mr Abdul Aziz.
3. Chickmagalur Division consisting of Kadur and Shemoga Districts.	Mr K. Ratham.
4. Tumkur Division consisting of Tumkur and Chitaldrug Districts	Mr Mir Nizamuddin Ali Khan.

11. Mr Carr, Deputy Commissioner, Kolar District, Considering the heavy and responsible Excise work in the Kolar Gold Fields, requiring careful and minute scrutiny of a superior Inspecting Officer, specially requested that a full time Excise Assistant Commissioner should be posted to his District, it by itself being made a separate Excise Division. It was found by Mr Kearns himself when he was in charge of the Mysore Division that Mysore and Hassan

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(48) Districts were too large an area to be efficiently supervised by an Assistant Commissioner. After touring through the Mysore and Hassan Districts, I saw the absolute necessity of making the Mysore District including the French Rocks Sub-Division, a separate Excise Division by itself. Accordingly, I applied for and obtained an additional Assistant Commissioner and revised the Excise Divisions, as approved by Government in Proceedings No. 43-44 (J), dated 4th July 1902 as per particulars below:— Ex. J7

Name of Division	Assistant Commissioner in charge
(1) Mysore Division consisting of Mysore District only including French Rocks Sub-division	Mr. K. Mathan
(2) Kolar Division consisting Kolar District only	Mr. G. Dunning
(3) Tumkur Division consisting of Tumkur and Bangalore Districts	Mr. Mir Nizamuddin Ali Khan
(4) Kadur Division consisting of Kadur and Hassan Districts	Mr. T. Bava Rao
(5) Shemoga Division consisting of Shemoga and Chittaldroog Districts	Mr. B. Shamanna

As an energetic young officer has not yet

yet been given in lieu of Mr. Mir Nizamudin Ali Khan, as suggested in my letter No. 1684/62, dated 15th August 1899. I saw that Mr. Mir Nizamudin Ali Khan could not efficiently supervise the Excise work in both the Tumkur and Bangalore Districts, the former of which abounds in extensive date groves. Besides, his indifferent knowledge of English, was a serious difficulty in his way to get on with Mr. Sparkes, the Deputy Commissioner of Bangalore. Therefore I have placed in charge of the Deputy Excise Commissioner the Excise work in the Bangalore District without prejudice to his provincial duties, Mr. Mir Nizamudin Ali Khan being placed in charge of the Excise work in the Tumkur District alone, as approved in Government Proceedings No. 110-11 Ex, dated 29th July 1902. This is only a temporary arrangement. It is quite possible for an active young officer to efficiently supervise the Excise work in both the Tumkur and Bangalore Districts, more especially as most of the taluks can be easily reached by railway. As soon as such officer is transferred to this department in lieu of Mr. Mir Nizamudin Ali Khan, Mr. Davy will be relieved of the charge of the Excise work in the Bangalore District, and he will take up other special work now delayed. Mr. Davy has nearly completed the special work connected with the preparation of complete lists of Date Groves. Then he will be more available for provincial

provincial inspection work 52

12. In the Madras Presidency there are both Excise Divisions and Sub-Divisions. The Divisions consisting of several Revenue Districts or Collectorates are in charge of five Deputy Commissioners whose salaries range from Rs 1200 to Rs 1400, and they are immediately subordinate to the Abkari Commissioner. The sub-divisions consisting of one or two Districts according to their area and importance, are in charge of Assistant Commissioners whose salaries range from Rs 500 to Rs 800 and they are immediately subordinate to the respective Deputy Commissioners. These are, I believe 15 for 22 districts

13. I believe it will be seen from para 1 above that the 5 Assistant Commissioners in charge of the Excise Divisions referred to in the docket under reply, have certainly enough of work and no reduction in their number is feasible. It must be borne in mind that our Inspectors are not as superior as the Madras Inspectors, where they are recruited from a superior class and are mostly Europeans drawing salary from Rs 250 to 400. The inferior men who are our Inspectors require more close supervision. Our Assistant Commissioners are not as well paid as the Madras Inspectors. This work cannot efficiently, punctually and satisfactorily be done by the Assistant

(51)

Assistant Commissioners in land
Revenue charge of the taluks concerned,
under dual control, in addition to the
multifarious revenue duties alloted
to them in Government Proceedings
No. R. 3894-935, dated 14th April 1903, and
the Criminal work devolving upon
them. In the Excise Department, the
work is always pressing, requiring
undivided attention; and just at the
Jamabandy and collection season when
the land revenue Assistant Commissioners
are most busily engaged, the work
in the Excise Department is most
pressing, involving the re-allotment
of date groves for shops, accurate
valuation of shops of all kinds, careful
watching of all toddy trees, to prevent
illicit tapping. Furthermore, the
Land Revenue Assistant Commissioners
during the Jamabandy season
will be required to do the Jamabandy
of the taluks not belonging to
their own ranges, as under para
20 of Government Proceedings
No. R 3894-935, dated 14th April
1903, the Deputy Commissioners
reserve some of the Assistant Commissioners
taluks for themselves, so that the
Assistant Commissioners will not
always be present in their own taluks
with all the number of Revenue
Assistant Commissioners, with all possible
diminution of the range of their
division

divisions, and with every facility, their out door inspection has fallen short of mark For the survey Bhands except in prominent places are almost in level with the ground and the bunds of tanks are very much lower than the standard levels fixed by grade stones planted on them, all due to the Rules on the subject not having been enforced every year by the Officers concerned Tank margins have been encroached upon and cultivated, and public paths and lanes and tracks have been similarly appropriated by occupants of survey numbers alongside Therefore they all require serious attention as well as village sanitation, avenue trees, village topes &c, which also have been neglected for years past

They

They are expected to visit schools inspect Police Stations, Registration offices, &c, during their tours they also have the supervision of Local Fund works & irrigation wells. Therefore after satisfactory attention to them, they can scarcely be expected to devote any time and attention to the Excise Department From my long experience as a Deputy Commissioner of a District and Knowledge of the really inexhaustible details of revenue work and how it increases, the more one enters into details, and now as the Excise Commissioner, I would unhesitatingly submit that it would be prejudical to the interests of State Excise Revenue to entrust the Excise work to the Assistant Commissioners incharge of the Land Revenue As fact it will be

be the most serious backward
step in Excise Administration.
The Department is an
earning department and
cannot therefore be dealt
with, as if its concerns
were of a secondary
importance, as it must
be, if full time superior
officers are not employed
on it and if they must
sit up with their revenue,
criminal, Police, Plague
work. It is absolutely
necessary to have an
adequate staff of reliable
full-time superior officers
as in the Madras Presidency,
whose systems we have
adopted, to closely and
constantly watch and
supervise with undivided
attention the actions of
the

the subordinate Excise officers and their detections of habitual illicit distillers and tappers, & c., & dishonest shopmen with full of malpractices.

14. In the first place the nature of the work is such that it does not fall in or coincide conveniently with the method of work of Revenue Assistant Commissioners. These officers have always a good quantity of magisterial work to be got through, which has always to be done at certain fixed stations. They are not altogether free from Police responsibilities, although there are District Superintendents of Police; so long as the Amildar is ex officio the head of Police.

These officers cannot be altogether free from anxiety in regard to Police work, with which the Amildar has to concern himself particularly in regard to murders, dacoities, &c. It is no secret that the Revenue

(56) Revenue officers have not been able to do
58
complete justice to their work and with
them it has been often and often noticed
that the work of the weaker department
has gone to the wall. Judicial work
could not be neglected, for, the Chief
Court would come down upon them and
deprive them of their powers, and they
would thus be put to shame. Police work
could not be neglected, especially in con-
nection with heinous cases and any
Amildar or Revenue officer found in
different to his responsibility in Police
and judicial matters comes to immediate
and prominent grief so that he experience
the same conspicuous advertisement as
a school boy made to stand upon the
bench. Even an emergent work in the D.P.W.
Department had his immediate attention
to be given to it. There remained only

the

the Revenue Department work which could be Conveniently and safely put off indefinitely. There was no head of the Department, and there was no close examination of the Revenue work both in office and out of doors. Darkhasts were leisurely disposed of, and Cases standing over several years were not rare. Out door work was not done in time. Pahani work was done after the harvest, and often when fields had been ploughed up for the next seasonal preparation. Tank works and other works and repairs of Bandhs were not attended to in proper times. Even encroachments on tank beds and tank margins, on Public thorough fares and Common grounds and on other unoccupied lands, were not noticed and dealt with. I need not go to an exhaustive enumeration of such details neglected.

This

581 This neglect was so extreme that Revenue Survey maps of villages are now not a faithful record of how things exist in the Country It is to remedy this state of things that since the creation of the office of Revenue Commissioner, orders have been promulgated emphasizing the work of Revenue officers. I believe they will be kept in trim and made to do the work expected of them. Jamabandi may not be hereafter possible to be done in a day. There will be close inspection by the Revenue Commissioner and other higher state officers. These latter will be touring in the Country, and the Revenue officer of the Taluqs will be expected to be as attentive and successful in regard to other functions in the Municipal Local Fund and sanitary and other departments. If at all therefore the Revenue Assistant Commissioner now will be required to be more keen and alive to his legitimate duties than he ever was hitherto fore. With heavy Revenue work proper, with more than enough of Municipal Cases with supervision of petty

Loc.

(54)

Local Board works, and with collection anxieties and crop experiment and water distribution &c. the policy elsewhere has been to confine him more and more to his own proper Land Revenue work. At such a time, the proposal to add to his work other departmental work, which has by elaboration become intricate and heavy, seems a backward move not only in the interests of the Revenue Department, but of the Excise Department as well, where work is not nominal. If Excise work could be done by these officers, there is no reason why Forest or other work could not be done. Combination of work is in principle justifiable only when work by itself is insignificant or of comparative unimportance. But when it is elaborate and of sufficient magnitude and importance such combination is incompatible.

15. Coming back to the Excise work, it is necessary for me to point out how two things are incompatible. The seasons for work in the two Departments do not fall inconveniently. The Revenue Assistant Commissioner will be admitted [illegible]

done his full quantity of out-door work, if he remains out of his Head quarters for seven months in the year. I believe his field season may Commence in November or December and end in April or may. When it is time for him to get back to his home, the real and most important working season in the Abkari Department Commences. In march, in April and in may are the sales to be conducted. There is the preliminary estimation of the shops to be made in February, so that in the portion of the year where he is most busy, this departmental work also is very exacting. This wont be finished even after the Revenue Jamabandy In the middle of June, is the heaviest marking and it goes on almost till August, so that this officer Cannot remain in Head Quarters But he must be reconnoitering in groves. In the rainy months of August, September and October he will have to be Constantly out, seeing after stock in depôts and shops and frequently inspecting shops and groves and suspected scenes of illicit Distillation viz Lambany — Thandas &c —, to prevent Malpractices. It will be here perceived why in the Excise

Department

(6) department the rule is that an officer must Camp out 20 days and stay at Head Quarters 10 days in each and every month. Inspections must be done and finished month after month from one end to the other. As the Land Revenue Assistant Commissioners will be Magistrates trying the Cases, they Cannot give any instructions in the detection and prosecution of Cases. There will be more than one Revenue Assistant Commissioner in a District, and there will be no uniformity of treatment of all matters, Cases included, and the result will be, as if there were two or three Police Superintendents in one District. In the months of July and August, a close inspection of accounts and Registers in the offices of Amildars and Deputy Commissioners will be necessary, to see that sale lists are full and correct, that licenses have been duly issued, and that Counterfeit engagements and security

bonds have been taken and stamp duty has been duly collected and certified to; and that they have been duly registered, where compulsory

16 It must also be borne in mind that under the present Excise Regulation, these officers will bear their appointments as Abkari officers under clause (c) of section 4 of the Regulation, and thus will be immediately and directly under the Excise Commissioner and Deputy Excise Commissioner. Their dual subordination will surely clash and when they are engaged in pressing communal work, or in what they regard as their more legitimate work, viz Land Revenue, the Excise work will only receive secondary attention; and once this is noticed by the subordinate, he knows how to play his part. Simply to criticize and censure the officer for omission or delay will do no good to work itself

17. Then there is work of detection and suppression of crime. The orders passed by late Dewan Sir K. Seshadri Iyer can bear repetition. He said "A good active officer with technical knowledge is required to direct the Executive detective staff. Without such direction

direction, the staff is bound to deteriorate"

18. It will not be safe to work the Madras Abkari system, combining it with Bombay Revenue system. We have deliberately adopted the policy of the Madras Government. Working it so far, we have got on splendidly well. The working of the Excise Revenue Department is not any more expensive. The department here, does even more work than in Madras, with regard to collection of Excise Revenue. They have it as part of their work to keep accounts of individual liabilities, to see that payments are made to Treasury in time and to apply to and press the Amildars for Coercive measures, as soon as they become necessary. If not for this, the collections would not have been so good year after year since the Department was organised. The fact that heavy old arrears of days of management by Revenue department are still uncollected, is in itself a standing testimony. It is a distinct and necessary relief to the Revenue Department in this respect also.

Circumstances being thus situated, it is an evil wind that blows, no good to be disturbing what is

Pure

[64] going on smoothly and successfully, - all under a superficial impression and inadequate knowledge of the nature and quantity of work, and for sake of a change for its own sake. Too frequent changes are always baneful, and in no other department is the result so immediately seen, as in the Abkari. The Department it must not be forgotten, is a quasi mercantile organisation, it steady conduct of business is most essential to successful business. I am sorry to observe that already this report of a change in subordinate administration now being discussed has created apathy in Executive Excise service and I am not now in a position to say what extent of mischief it will create to the Revenue.

19. The Excise Department during the last 5 years has had a most difficult period. There was not a single favourable year.

Plague

Plague and high prices, paucity of public works, and depression of industries of sorts were all adverse to the flourishing of Excise Revenue. In the Department itself, there were radical changes in all branches Tree-tax was introduced, Tree rent was added on Retail price of arrack was enhanced Cheap foreign liquors were put out of market. License fees were enhanced Beer taverns were given out only for very heavy rents. All in all there was no smooth passage for increase of Con-sumption. Nevertheless, by adequate super-vision, uniformity of treatment and with a ready executive staff under sole Control, offences and malpractices were successfully checked with the result, that the average revenue for the past five years has been the highest, that the revenue realized in the year just closed, has been

the

(66) the highest ever realized from the Commen
- ment of the history of the Department, and
close upon thirty eight lacs. Toddy Revenue
is more than in Bombay Presidency, and
arrack Revenue more than even in Punja
and Central provinces. I believe almost on
a par with Burma

20. I do not wish to be a pessimist, but I
Cannot Conscientiously omit to say that w
without an exclusive full-time service
these results Cannot be successfully sustain
year after year, as they should be. I dont
feel I am called upon to any advo-cacy.
But I may state that my experience lead
me to say plainly that the work as now
Carried on under the Excise Regulation
Cannot be properly looked after by any
other than exclusive full-timed officers,
and that any false economy will bring
on a much more serious fall in

Revenue.

Revenue. (67)

I have the honour to be,

Sir

Your most obedient servant

B. Buchanan

Excise Commissioner

in Mysore

10 S.R. File no 420-02

Mysore Govt., Gen. & Rev. Secretariat

Excise Branch

(3) Office Draft. Sl. no 3.

Progs. of the Govt. of H. H. the Maharaja of Mysore.

File No. (if any) and its date—

Read above

(1) Govt Pgo. no 8368-77 dy 9 March 1898 defining the powers & duties of the various officers of the Excise Dept.

(2) Govt. Pgo. no 6362-71, dy 27.11.97 dy 20 Feby 1900, issuing certain modifications to the above

(3) Govt. Note. no 11212 E.73-C dy 6 January 1902 making certain appointments to the ~~Order~~ under Sec ~~clauses~~ Sec 4 of the Excise Regn. V of 1900. and

~~(4)~~ Read. — Excise Comm, Cellon. no 891 / 27, dated 27 June 1903 reporting on the nature and extent of work done by the Excise Divisional Officers. ~~and deputation of [illegible]~~

~~[illegible]~~

~~[illegible]~~

Sd/ C

X May this be omitted, as effecting the officers whose opinions are called for may ask for copies of this letter -

File
2/9/03

Order thereon:

No. 332 Del
471-97

Dt. 20th Oct 1905

The Revenue Comm^r.

in Mysore forward the
Dy. Comm^rs of Districts
are requested, to ~~Com~~
favour Govt within three weeks with
the expression of their
opinion within 3
weeks as to whether they
the duties assigned to
the Asstt Comm^rs of the
Excise Depts in the
first three of the papers
read alone, Case, without
prejudice to their
~~legitimate~~ other duties and
to the efficiency of
Excise & Rev. Administration,
be performed by
the Rev. Asstt Comm^rs in any
of the Districts in the State.

2. The opinions of

It is requested that

72

of the Officers noted
alone are invited
on the question raised
with a full statement
of the reasons supporting
them

the ~~reasons for~~ grounds of
each opinion ex-
pressed may be
fully explained

Secretary

2. The Excise Commissioners
The Revenue Commrs
× with an extract from the Commrs letter read alone
The Commrs of Works
× with extracts from the Commrs letter read alone

in reference

× added on
observation by the
Secretary.
(vide his order on the Minute)

Secretary

READ AGAIN—

(1) Government Proceedings No. 8368-77—E. 324, dated 9th March 1898, defining the powers and duties of the various officers of the Excise Department.

(2) Government Proceedings No. 6362-71—E. F. 11-97, dated 20th February 1901, issuing certain modifications to the above.

(3) Government Notification No. 11212—E. F. 3-01, dated 6th January 1902, making certain appointments, etc., under Section 4 of the Excise Regulation, V of 1901.

READ—

Excise Commissioner's letter No. 894—27, dated 27th July 1903, reporting on the nature and extent of work done by the Excise Divisional Officers.

S.R. 220-02-3

No. 332-41—Ex. F. 1-97, DATED BANGALORE, 20TH OCTOBER 1903.

ORDER THEREON.—The Revenue Commissioner in Mysore and the Deputy Commissioners of Districts are requested to favour Government within three weeks with an expression of their opinion as to whether the duties assigned to the Assistant Commissioners of the Excise Department in the first three of the papers read above can, without prejudice to their other duties and to the efficiency of Excise and Revenue administrations, be performed by the Revenue Assistant Commissioners in any of the Districts in the State.

2. It is requested that the grounds of each opinion expressed may be fully explained.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.

The Revenue Commissioner in Mysore, with an extract from the Excise Commissioner's letter read above.

The Deputy Commissioners of Districts, with extracts from the Excise Commissioner's letter read above.

Extract from the Excise Commissioner's letter No. 894—27, dated 27th July 1903.

I. ARRACK.

1. Bonded Depots.—

(1) Taking stock of both Government arrack and Vend Farmers' arrack, and comparing and verifying the same with Treasury chellans and Distillery Passes, and with the entries in the Register kept in the Depots and Taluk Cutcherries.

(2) Carefully examining all casks received from the Distillery to see that they are quite full and not tampered with; and that there has been no misappropriation of arrack by the Mutsaddi in charge of the Depots.

(3) Scrutinizing the figures in the Registers to see that the details duly tally with the totals.

(4) Seeing that the prescribed Government stock is maintained by the transporting contractors, and that the stock prescribed for Vend Farmers is also duly maintained.

(5) Ascertaining from the Ledger whether each and every shop attached to the Bonded Depot, has been regularly drawing its supplies, and if not, making necessary enquiry to find out the causes.

(6) Testing the alcoholic strength of the arrack in the cask on top, and taking necessary action, if it is not of the authorized strength of 20° Under Proof.

(7) Seeing that no arrack has been issued to Vend Farmers or separate Shop-keepers without receiving Treasury Chellans in proof of the prepayment of the prescribed still-head duty and price.

(8) Seeing that the prescribed license has been punctually issued to each and every Depot.

(9) Examining the "Inspection books" and otherwise ascertaining that Excise Inspectors and Assistant Inspectors have regularly inspected and examined the Depots on the prescribed dates.

(10) Testing and verifying the measures in use and examining the ullaging rods.

(11) Making careful enquiries and ascertaining whether Inspectors or Assistant Inspectors or other subordinates are in the habit of receiving supplies from the Mutsaddi in charge of the Depots, or borrowing money from them.

(12) Seeing that all consignments of arrack which have to be transported through British territory are duly sealed with Government seal supplied for the purpose.

(13) Seeing that the prescribed statement together with the Chellans received in Depots, have been duly submitted to the Excise Commissioner.

2. *Retail shops.*—

(1) Examining the licenses to see that they have been punctually issued, and that the sites of the shops correspond with the boundaries, etc., entered in them.

(2) Examining the stock of arrack and seeing that the prescribed stock is duly maintained.

(3) Testing the alcoholic strength of the arrack, and seeing whether it is of the authorized strength of 20° Under Proof; and if not, testing the strength of the contents of the sealed sample bottle received from the Bonded Depot, and taking necessary further action with reference to the cask in the Depot from which it was issued, etc.

(4) Seeing that the prescribed account is duly maintained.

(5) Testing and verifying the measures in use.

(6) Seeing that the entries in the Permit book duly tally with those in the Depot Ledger.

(7) Ascertaining and reporting the real causes of the increase or decrease of arrack consumption. If consumption has fallen off without natural causes, taking necessary steps to find out if illicit distillation is being carried on, or contraband arrack is imported.

(8) Examining the "Inspection books" and otherwise ascertaining that the shops are regularly inspected by Inspectors and Assistant Inspectors.

(9) Enquiring and ascertaining whether Inspectors or Assistant Inspectors or other subordinates are in the habit of receiving supplies from Vend Farmers or shop-keepers, or of borrowing money from them.

(10) Seeing that *all authorized* shops have been duly opened, and that *no unauthorized* or *unlicensed* shops exist anywhere, and that only licit arrack is consumed by the public.

(11) Seeing that consignments of arrack which have been transported through British territory are not opened unless and until they are verified by Government officials nominated for the purpose.

(12) Making surprise visits to shops to see that diluting and short measuring of arrack are not carried on; that more than two drams of arrack at a time are not sold to any person to be drunk in the shop; that more than one reputed quart of arrack is not removed from the shops except upon special passes by respectable individuals up to one imperial quart; and that arrack is sold only at the prescribed retail rate.

(13) Carefully examining the sites of frontier shops on either side to see and report that they have not been removed from *mamul* places.

3. Taluk Cutcherries.—

(1) Seeing that the prescribed "K" Register of duplicate "J" Passes issued from the Government Central Distillery to cover the consignments of *duty-free* arrack and other country liquors transported to Bonded Depots, is duly maintained; that all the original passes have been sent by the Amildar to the Excise Commissioner's office on the prescribed date; that the Register has been scrutinized by the Amildar or his Sheristadar every week or fortnight, as laid down in the Government Rules; and that the fortnightly returns received from Depots have been duly checked and forwarded to the Excise Commissioner.

(2) Examining the Amildar's Treasury Books and seeing that out of the amounts in "G" Chellans presented by Vend Farmers and separate shop-keepers, the duty has been duly credited to the appropriate budget head "Excise Revenue" and the price to "Remittance Deposits," and that the latter has been at the end of each month punctually transferred by means of Public Service Transfer Receipts to the Bangalore District Treasury, towards the adjustment of the advances made to the "Manufacturers" of arrack and other country spirits at the Government Central Distillery.

(3) Seeing that the prescribed "O" Register of duplicate "M" Rahadari issued from the Distillery, and "N" Extracts from Bonded Depots covering consignments of *duty-paid* arrack and other country liquors, is duly maintained; and that all the original Rahadaris and "N" Extracts have been sent on to the District Deputy Commissioner's office on the prescribed date; and that the Register has been scrutinized by the Amildar or his Sheristadar every week or fortnight.

(4) Seeing that the Day Book and Ledger of the Demand, Collection and Balance of Arrack Revenue are duly maintained; and that the Demand, Collection and Balance statements 6, 6A and 6B have been punctually prepared and submitted to the District Deputy Commissioner.

(5) Carefully scrutinizing the outstanding balances, noting down the persons from whom they are due; and personally exerting themselves to see that they are paid up by the defaulters. If any of them are really irrecoverable, or cannot be collected without coercive measures, urging the Amildar to submit remission statements without any further delay, or to take immediate steps for selling the defaulter's property, as the case may be.

4. General.—

(1) Regulating the allocation of shops subject to the orders of the District Deputy Commissioner.

(2) Making enquiries in villages and ascertaining whether the existing shops are sufficient to meet the legitimate demand of the arrack-consuming public; and recommending to the District Deputy Commissioner the opening of the requisite additional shops, in view to prevent illicit distillation and sales of contraband arrack.

(3) Watching the actions of Bestars, Kalals, Lambanies and other habitual manufacturers of illicit arrack, and doing the needful for bringing the offenders to justice.

(4) Examining the Chellan books with Vend Farmers and separate shopkeepers, to see that they have punctually paid up their khists.

(5) Testing and verifying the Inspectors' and Assistant Inspectors' hydrometers and thermometers with the standard ones, and examining and instructing them in testing spirits and ullaging casks and also in laws, rules and circulars relating to arrack.

(6) Testing and verifying the standard measures supplied to Inspectors and Assistant Inspectors.

(7) Getting the licenses prepared and submitted to the District Deputy Commissioner promptly, for his signature and issue without delay.

II. Toddy.

1. *Depots and shops.*—

(1) Examining the licenses to see that they have been punctually issued, and that the sites of the Depots and shops correspond with the boundaries, etc., specified in them.

(2) Seeing that requisite stock of toddy is duly maintained; that it is of good quality; and that it is not diluted or adulterated.

(3) Ascertaining the quantity of toddy wanted for *bona fide* consumption in each season of the year; and that the number of trees licensed is sufficient to meet the same.

(4) Watching and seeing that no toddy comes to the Depots and shops except from licensed trees.

(5) Watching and seeing that all toddy drawn from licensed trees, is sold only in duly licensed shops.

(6) Seeing that all such toddy is duly accounted for by licensees.

(7) Examining the General Permits to see that the quantities therein shown are not in excess of what is required for *bona fide* consumption in local shops, or for export to those in British territory.

(8) Examining the "Inspection books" to see that Inspectors and Assistant Inspectors have regularly inspected the shops.

(9) Regulating the sources of supply of toddy to the shops.

(10) Carefully examining the sites of all frontier shops on either side to see and report that they have not been removed from mamul places.

(11) Testing and verifying the measures in use.

(12) Ascertaining and reporting the exact causes of the increase or decrease of toddy consumption in the shops.

(13) Making surprise visits to shops to see that more than three measuring seers of toddy are not sold to any person to be consumed in the shops; that the toddy is not diluted or adulterated; that no short measuring is carried on; that more than two seers of toddy are not removed from the shops *without a pass*; that the quantity removed *upon a pass* does not exceed more than four seers; and that toddy is not sold to the consumers at less than the prescribed minimum retail rates.

(14) Seeing that all authorized shops are opened from 1st July of every official year.

(15) Making careful enquiries and ascertaining that the licensees of shops have no pecuniary dealings with Excise Officers; and that the latter obtain no supplies from the former.

(16) Carefully watching to see that distillation of spirit from toddy is not carried on.

(17) Seeing that the prescribed accounts are duly kept by the licensees of Depots and shops.

(18) Examining "B" and "D" Chellan books with shop-keepers to see that shop-rents and tree-tax have been punctually and duly paid.

2. *Toddy groves and plantations.*—

(1) Inspecting groves and plantations of toddy-yielding trees.

(2) Watching the progress of tree-marking and checking and testing a fair percentage of trees licensed and marked for the manufacture of toddy; and examining the trees marked to see that the numbers on the trees are in proper order, and that they tally with the entries in T. T. 4, applications, Tapping licenses and T. T. 1 Register.

(3) Ascertaining after careful scrutiny that no trees bear fictitious numbers marked to conceal illicit tapping.

(4) Encamping in the midst of groves of toddy trees in convenient centrer so as to overhaul the trees to see that no illicit tapping, overtapping o, overworking or improper or irregular tapping is carried on; and that the right method of tapping by professional men is adhered to.

(5) Examining the dead trees to ascertain whether they perished on account of overtapping or overworking, or careless tapping, and if so, whether the prescribed penalty has been duly levied from those at fault.

(6) Ascertaining and reporting the real causes of the increase or decrease in the trees licensed for drawing toddy.

(7) Seeing that no Government trees have been surreptitiously included in private holdings and leased to Government contractors, so as to defraud Government out of tree rent, and reporting irregularities noticed.

(8) Scrutinizing, enquiring and ascertaining whether Inspectors and Assistant Inspectors have duly performed their work.

(9) Inspecting date plantations and getting denuded parts dibbled with seed; opening new plantations in all tracts where paucity of date trees exists; and seeing that the money is economically and properly spent.

(10) Seeing that the crown heads of Government date trees have not been cut off for eating purposes; and that no date leaves have been cut in Excise groves, or date trees cut down by professional basket-makers, mat-makers, lime-burners, etc; and reporting the irregularities discovered.

(11) Seeing that Excise patrol parties have performed their work properly.

(12) Seeing that cattle have not been allowed to graze and destroy date seedlings in Excise groves.

3. *Taluk Cutcherries.*—

(1) Examining Day Book and Ledger of toddy revenue and other Registers and accounts connected with Tree-tax system, to see that they have been duly maintained.

(2) Enquiring and ascertaining that no delay is caused in Taluk Treasuries in receiving and crediting Excise payments, and in forwarding T. T. 4, applications to Excise Inspectors, to enable the latter to issue tapping licenses and cause the trees to be marked promptly.

(3) Ascertaining from the Registers the arrears of Excise revenue and personally dunning the defaulters for payment to the Treasury.

4. General.—

(1) Regulating the allocation of Depots and shops, subject to the orders of the District Deputy Commissioner.

(2) Instructing the subordinate staff in the preparation of Registers, accounts and statistics correctly and neatly, and in all matters relating to the Tree-tax system.

(3) Reporting on progress and results of Tree-tax system in their respective Divisions.

(4) Getting the licenses prepared and submitted to the Deputy Commissioner promptly for his signature and issue without delay.

III. Country Beer.

(1) Seeing that the beer sold is of the prescribed quality and scrutinizing and sending samples of any beer found to be bad.

(2) Seeing that only authorized beer is sold in the licensed taverns; and the prescribed accounts are duly kept by the licensees.

(3) Seeing that the prescribed measures are in use.

IV. Foreign Liquors.

(1) Seeing that all the liquors kept for sale are duly entered in the license; that they are all genuine foreign liquors and that no unauthorized brands are kept for sale.

(2) Seeing that the prescribed license fee and surcharge have been duly paid up by the licensees.

(3) Seeing that the prescribed measures are in use.

(4) Seeing that the prescribed accounts are duly kept, and an abstract thereof is duly sent to the Excise Inspector on the prescribed date for transmission to the District Deputy Commissioner.

V. Ganja.

1. *Bonded Depots.—*

(1) Regularly inspecting the Depots and taking stock and verifying the same with the quantities received from the Provincial Head-quarters Depot in the Government Central Distillery buildings, Bangalore, and seeing that the prescribed stock is duly maintained by the Government contractors.

(2) Checking and verifying the accounts kept in the Depots and seeing that all Ganja and Majum received from the Provincial Depot have been accurately accounted for.

(3) Examining the Ganja carefully to see that it has not been tampered with by the Mutsaddis in charge of the Depots.

(4) Seeing that no Ganja or Majum has been issued to retail vendors, without receiving Chellans in proof of prepayment of duty to the Treasury; and that no portion of the drugs has been misappropriated by the Mutsaddis.

(5) Examining the license and seeing and reporting whether it has been punctually issued.

(6) Ascertaining from "Inspection books" and otherwise that the Depots have been regularly inspected by the Excise Inspectors and Assistant Inspectors.

(7) Seeing that the prescribed accounts and chellans received in Depots have been punctually forwarded to the Excise Commissioner.

2. *Retail shops.*—

(1) Seeing that all the authorized shops have been duly opened with effect from 1st July of every official year.

(2) Examining the licenses and reporting whether they have been punctually issued.

(3) Testing the weights to see that they are quite correct.

(4) Examining the ganja and majum carefully to see that they have not been adulterated.

(5) Ascertaining that no illicit ganja finds its way to retail shops.

(6) Seeing that the prescribed stock is duly maintained.

(7) If the consumption of the drugs has fallen off, making careful enquiries to find out whether illicit sales are carried on, and to take necessary steps to bring the offenders to justice.

(8) Making surprise visits to find out whether the drugs are sold at the prescribed retail rates.

(9) Ascertaining from "Inspection books" and otherwise that the shops have been regularly inspected by Excise Inspectors and Assistant Inspectors.

(10) Carefully examining all frontier shops on either side, to see and report that they have not been removed from mamul places.

3. *Gajna hemp cultivation.*—

(1) Frequently inspecting the crops to see that all male plants have been scrupulously eradicated and buried.

(2) Making proper arrangements, when the crops are ripe to be cured, so that no portion of the drug is secreted for clandestine disposal.

(3) Seeing that all the cured ganja is properly taken care of and removed to the Storehouse.

(4) Seeing that no illicit ganja cultivation is carried on anywhere, and that no ganja is smuggled from British territory.

VI. Opium.

(1) Watching and seeing that opium is sold only in duly licensed shops; that all such opium was obtained from Government Treasuries on prepayment of the prescribed price; and that no opium is smuggled from British territory.

(2) Seeing that the prescribed stock is duly maintained, and testing and verifying the weights in use.

(3) Ascertaining and reporting the real causes of increase or decrease in opium consumption.

(4) Seeing that opium is sold only at the prescribed retail rate.

(5) Watching and seeing that no poppy is cultivated clandestinely.

(6) Ascertaining from the "Inspection book" and otherwise, that the shops have been regularly inspected by Excise Inspectors and Assistant Inspectors.

(7) Carefully examining all frontier shops on either side to see and report that they have not been removed from mamul places.

VII. CRIME.

(1) Scrutinizing the Crime Registers of Inspectors and Assistant Inspectors to see that no delay has taken place in instituting prosecution, and that no case is taken up and prosecuted without sufficient evidence.

(2) Seeing that no persons were unnecessarily detained and that no vexation was caused to any person.

(3) Scrutinizing carefully the records of all cases released by Excise Inspectors, so as to make certain that they have not abused their powers.

(4) Reporting to the Excise Commissioner every case of acquittal, clearly showing whether grounds exist for preferring an appeal.

(5) Taking up the investigation and prosecution of cases of illicit distillations, etc., of special importance and intricacy.

(6) Compounding suitable offences under Section 67 of Excise Regulation.

VIII. GENERAL.

(1) Assisting the District Deputy Commissioners in checking and examining the Excise Registers and accounts in District Offices and Treasuries, and in recovering all Excise arrears.

(2) Helping the District Deputy Commissioners and other officers in conducting the sales of Excise shops of all kinds, by furnishing the valuation statement of shops, etc.

(3) Scrutinizing and reviewing the Excise Registers and accounts kept by Inspectors, Assistant Inspectors and Sub-Inspectors and their Diaries.

(4) Keeping the Deputy Commissioner and Excise Commissioner informed of all important Excise matters relating to their respective Divisions.

(5) Submitting weekly Diaries to the Excise Commissioner and fortnightly *special* Diaries to the District Deputy Commissioner.

(6) Reporting expeditiously on the matters referred to them by the Deputy Commissioners and Excise Commissioner.

(7) Seeing that counterpart engagements have been duly executed by the licensees of shops of all descriptions and security bonds have been duly executed by the sureties of such of the licensees as have produced them; that the prescribed stamp duty has been duly recovered for all these documents and certified to by the Deputy Commissioner; and that those whose registration is compulsory, have been duly registered.

(8) Reporting to the Deputy Commissioners, for orders, disputes about sites of shops.

(9) Reporting disrepair and disappearance of survey boundary marks in the fields and groves of toddy trees.

(10) Inspecting and reporting on the state of toddy trees reserved to Government in occupied lands.

(11) Re-arranging, as necessity arises, the allotment of date groves to shops in accordance with the demand of each shop for toddy supply, with reference to drinking population and other local conditions.

(12) Examining the kit supplied to Excise officers and reporting whether it is all right.

(13) Re-arranging the patrol parties, wherever and whenever necessary, for the patrol of toddy trees, Lambani Thandas, etc., and reporting the same to the Excise Commissioner.

(14) Reporting on the results of inspection through the respective Deputy Commissioners to the Excise Commissioner.

(15) Thoroughly inspecting the Excise Ranges and Sub-Ranges and scrutinizing the work of Excise officers, so as to find out that they have really done their inspections, instead of halting at some convenient centre and writing up the Registers and Diaries from the reports of petty officials, instead of from their own personal observation; and that they have carried out all the instructions given to them in previous inspections and through remarks on Diaries, "Inspection Books," etc.

(16) Performing all the duties and exercising all the powers delegated to them under Government Notifications No. 11212—Ex. F. 3-01, dated 6th January 1902, No. 11287—Ex. F. 3-01, dated 7th January 1902, and No. 11288—Ex. F. 3-01, dated 7th January 1902.

(17) Submitting recommendations for departmental rewards through the respective Deputy Commissioners, and duly disbursing to the parties concerned, the rewards sanctioned in their favor.

1903-04

GOVERNMENT OF MYSORE

EXCISE

PROCEEDINGS

Dated 20th October 1903

No. 332-41
Ex. F. 1-97

Enquiring whether the duties of the Assistant Commissioners of the Excise Department can be performed by the Revenue Assistant Commissioners without prejudice to the efficiency of the Revenue and Excise administrations.

SBP—26-10-03—50

Ex 204 of 2.11.03

1903/04

31-10-03

From

The Dy Commissioner
Bangalore Dt

To

The Secretary to the Govt
of Mysore
Rev and Genl Depts

Dated 29th } Octr 1903.
Despatched 30th }

Received

General No.

S No: 378

Enclosure No.

68

Govt Pro: No 332-41 Ex 71-97 of 20th Octr 1903.

States that so far as the Bangalore Dt is concerned the Rev: Asst Comrs have as much work as they can possibly do and that to saddle them with Excise work would entail their doing none of the work properly.

Gen
31-10-03

Bangalore District
Dy Commrs Sirs Office
Bangalore 29th October 1903

From

H. H. Sparke Esq
Dy Commrs Sirs
Bangalore District

To,

H. V. Ranganadayya Esq Mysore
Asst to the Govt of Mysore

3 Letters:-

Print all these in extenso, and

No. 378 dated, the 29th. October
the Deputy Com
Bangalore Distt

Sir,

With reference
Government Proceedings No 332-41 of
ex 71-97
20th October 1903 calling for opinion as
to whether the duties assigned to the
Assistant Commissioners of the Excise
Department can without prejudice to their
other duties be performed by the Revenue
Assistant Commissioners, I have the honor
to

to state that as far as this District is concerned the Assistant Commissioners have quite as much work as they can possibly do even with the full complement of Assistant Commissioners. But as the full complement is at present short of two Assistant Commissioners the saddling of the present staff with extra work would entail their doing more of the work properly.

64

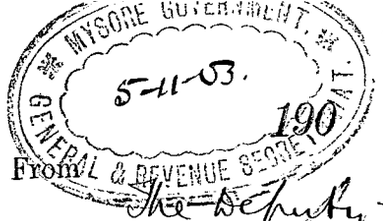
I have the honor to be,

Sir,

your most obedient Servant,

Alt Parkes

By Commissioner



Ex 2210 S-1109

From The Deputy Commissioner
Tumkur District

To The Secretary to the
Government of Mysore
General and Revenue Department

Dated 2nd November 1903.

Despatched 4th Do.

Received

General No. 189

No.

Enclosure No.

Stating that the duties
Connected with the administration
of Excise Revenue cannot
be performed by the Revenue
Assistant Commissioners
without prejudice to their
duties.

10

Encl
S-1109 X+

Deputy Commissioner's Office,
Tumkur District,
Tumkur 2nd November 1903.

From

M. S. Narayana Rao Esq.,
Deputy Commissioner,
Tumkur District.

To

A. V. Narasimhayya Esq., M.A. M.L.,
Secretary to the Government of Mysore,
General and Revenue Departments.

In reply to Government Proceedings No. 332-41 Ex F I-97 dated 20th October last, I have the honor to state that as Revenue Assistant-Commissioners sent for General duty in the District are placed in charge of one or more Taluks, I am of opinion that the duties connected with the administration of Excise Revenue cannot be performed by them without prejudice to their duties.

I have the honor to be,
Sir,
Your most obedient servant,

M S Narayana Rao

Deputy Commissioner,
Tumkur District.

Rec.

No 2261
Ex/

86

OFFICE OF THE REV. COMR. IN MYSORE,
Bangalore, 12th Nov 1903

FROM

V. P. MADHAVA RAO, ESQ., C.I.E.,
Revenue Commissioner in Mysore.

To

H. V. NANJUNDAYYA, ESQ., M.A., M.L.,
Secretary to the Govt. of H. H. the Maharaja of Mysore,
General and Revenue Depts.

SIR,

S. R. 220-02
Sl. no 5-A.

Adverting to Government proceedings No.332-41/ Ex.F.1-97, dated 20th October 1903, I have the honor to forward herewith letter No.118, dated 2nd November 1903, from the Deputy Commissioner, Tumkur District, stating that, in his opinion, the duties connected with the administration of Excise Revenue can-not be performed by the Revenue Assistant Commissioners without prejudice to their existing duties.

I have the honor to be,

Sir,

Your most obedient servant,

For Revenue Commissioner.

Be

OFFICE OF THE REVENUE COMMISSIONER
BANGALORE
MYSORE DISTRICT

From The Deputy Commissioner
Mysore District

To The Revenue Commissioner
in Mysore.

To ~~The Secretary to the Government of Mysore~~
~~General and Revenue Department~~

Dated 2nd November 1903.

Despatched 4th do

Received

General No. 118

No.

Enclosure No.

Stating that the duties
Connected with the administration
of Excise Revenue Cannot be
performed by the Revenue
Assistant Commissioners
without prejudice to their
duties.

Forwarded

Copy for info

Deputy Commissioner's office,
Tumkur District,
Tumkur 2nd November 1903.

From

M. S. Narayana Rao Esq.,
Deputy Commissioner,
Tumkur District.

To

V. P. Madhava Rao Esq., B. A. B.,
Revenue Commissioner
in Mysore

Sir,

In reply to Government Proceedings No. 332-41 Ex F 147 dated 20th October last, I have the honor to state that as Revenue Assistant Commissioners sent for General duty in the District are placed in charge of one or more Taluks, I am of opinion that the duties connected with the administration of Excise Revenue cannot be performed by them without prejudice to their duties.

I have the honor to be,
Sir,
Your Most obedient Servant,

M S Narayana Rao
Deputy Commissioner
Tumkur District.

GM.

with the duties of the Excise Assistant Commissioners, I have the honor to state that the Revenue as well as Criminal work which the Revenue Assistant Commissioners in charge of a number of Talukas are performing is heavy enough for them in most cases. Just at present some of the Revenue Assistant Commissioners are entrusted with the excise work in the District so far as it relates to the Deputy Commissioners which in itself is considered to be in excess of what could be expected from them. Hence I do not think that any one of the Revenue Assistant Commissioners could be given the excise work which the

Excise

Excise Assistant Commissioners are now performing, in addition to their Revenue work. Again the division of the excise work amongst so many Revenue Assistant Commissioners as may be working in a District, is not desirable as thereby there will be no uniformity of working in the District. Nor am I in favour of the present system of special Excise Assistant Commissioners in charge of one and more Districts. The major portion of the time of these Assistant Commissioners is consumed in moving about in two Districts which is generally the area over which an Excise Assistant Commissioner is placed. Again I have in my Excise Administration Report for the

Year

Excise Department just as in the case of Forest and Police Departments. The Establishment which is now given to the Deputy Commissioner for Excise work may be strengthened by one more hand, doing away with the establishment now attached to the Excise Assistant Commissioners Taking into consideration the items of work to which an Excise Assistant Commissioner should devote his attention as laid down in the extract from the Excise Commissioners letter No: 894/27 Dated 27-Jun-1903, they could not be performed satisfactorily unless an officer is deputed solely for that work.

In the Districts in which there are no extensive date groves or in some other respects the excise duties are not multi-farious, the Assistant Commissioner who is entrusted with Excise work may also be given some Revenue or Criminal work as the Deputy Commissioner considers fit

3 —— It may be remarked that the Excise revenue is not at present in a depressed condition. It is on the other hand in its progress. Hence I am of opinion that the Department should be kept as apart as the Forest and Police Departments from that of Revenue, making however

however the Deputy Commissioner of the District as the Controlling officer who will stand responsible for the successful administration of the Excise Department. Thus the Assistant Commissioner in the Excise Department will be answerable to the Deputy Commissioner who in turn stands responsible to the Excise Commissioner.

4 —— I am confident that better results will accrue from a Centralized administration of the kind as I have proposed above and believe that the proposal will commend itself to the approval of Government.—

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner
Hassan District

Bar

Ex 244 D 23/11/03

1903

From P. N. Krishnayya, Esq B. A.,
Excise Commissioner
in Mysore,

To H. V. Nanjundayya, Esq., M. A., M. L.,
Secy. to the Government of
His Highness the Mahárája of Mysore
General and Revenue Departments

Dated 18th November 1903.

Despatched

Received

General No. 4274

No. 187

Enclosure No 1 & 2

Transmits letter No. C. 621, dated 10th November 1903, from the Deputy Commissioner, Kolár District, anent the entrusting of the duties of the Excise Assistant Commissioners to the Revenue Assistant Commissioners.

Encl
23/11/03

MGCPB—50 reams.—6-12-02.

No. 4274 Sue 1 file. Excise Commissioners Of.
187

Bangalore, Dated 18th November 1903.

From

P. N. Purnaya, Esquire, B.A.,

Excise Commissioner in Mysore.

To

H. V. Nanjundayya, Esquire, M.A., M.L.,

Secretary to the Government of

His Highness the Maharája of Mysore

General and Revenue Departments.

Sir,

I have the honor to transmit the enclosed letter No. C.621, dated 10th instant, from the Deputy Commissioner, Kolár, to your address, anent the entrusting of the duties of the Excise Assistant Commissioners to the Revenue Assistant Commissioners. Mr. Barr has sent it through me though there was no requisition for it from this office, and as its return to him for submission direct to you may cause delay, I send it on.

I have the honor to be,

Sir,

Your Most Obedient servant,

P. N. Purnaya

Excise Commissioner

in Mysore.

1903

From J. C. Carr Esqre
Deputy Commissioner
Kolar District.

To V. V. Narasimmayya Esqre
Secretary to the Government
of Mysore
Thro. Excise Commissioner
in Mysore

Dated 10th November 1903.

Despatched 11th do

Received

General No.

No. C. 621.

Enclosure No. One.

15

Submitting opinions
re-performance of the
duties of the Asst Commis-
-sioners in the Excise De-
-partment by Revenue
Asst. Commissioners.—

Kolar Deputy Commissioners Office
Champion Reef: 10th November 03.

From,

F.C. Cave Esq^re — M.A.
Deputy Commissioner
Kolar District.

To,

M.N. Narajanaiyya Esq^re
Secretary to the Government
of Mysore —

Thro. The Excise Commissioner
in Mysore. —

Sir,

With reference to Government Proceedings No. 332-41 Ex. 71-97 dated 20th October 1903, I have the honor to state that it is not clear from the above Proceedings whether it is proposed to entrust every Revenue Assistant Commissioner in charge of Taluks or Divisions, with the duties now carried out by the Excise Assistant Commissioner in the Taluks under their charge; or whether this work is to be handed over to one Assistant Commissioner, who will be in charge of the Excise Department in the whole District. —

2. Neither of the above arrange-
ments would in my opinion work
at all efficiently, and both Revenue
and Excise work would suffer in
consequence. —

3. I have had personal experi-
ence of some such arrangements
as those proposed, both in the
Kadur and Kolar Districts. ——
In both these Districts, the Excise
Department was partly controlled
by an Assistant or Deputy Commis-
sioner of Excise, who had several
Districts in his charge: and partly
by a Revenue Assistant Commissioner,
whom I put in charge of the Excise
routine and office work of the
District. The consequence of this
arrangement was constant friction
between the two officers, owing to no
definite rules and regulations
being in force; and a most de-
plorable want of proper supervi-
sion of Excise work, due to the
dual control. —

4. This was the case when there was at any rate one officer who was in some way acquainted with, and in a degree responsible for Excise work; but, if as proposed, even this one officer is removed, we shall have Assistant Commissioners, already overwhelmed with their Revenue, — Magisterial and General duties, — struggling to perform the extra duties of Excise officers, and this too with an absolute ignorance of their duties. —

5. The Excise Department is already suffering from officers who are only very partially acquainted with Excise work, and it would be disastrous to require other officers still more ignorant, who are already over burdened with their own legitimate duties, to manage the Department. —.

6. I protested most strongly on taking charge of this District, when I found that I was called upon to collect and supervise an enormous Excise Revenue of 7 or 8 lakhs, with a Supervisor at Bowringpet and an

1022

Enclosure to S.R. 220-02-1

R. Srinivasa Ayyangar Esq. B.A.
Assistant Commissioner
Kolar Taluk.

F. & C. Carr Esquire
Deputy Commissioner.
Kolar District.

Copy sent
Dated

Sir, It is not quite clear from the Government Proceedings under reply whether it is proposed to entrust every Revenue Assistant Commissioner in charge of Taluks with the duties of the Excise Assistant Commissioner in the taluks under his charge or whether the proposal is to place one of the Revenue Assistant Commissioners in the District in charge of the Excise Department of the whole District assigning to him the duties now performed by the Excise Assistant Commissioner. Either of the above arrangements will in my opinion

considerably lower the efficiency of the Excise administration while seriously affecting at the same time the revenue and other works of the Assistant Commissioners

2. Under Government Proceedings No. 3894-935 dated 14th April 1903 which is expected to be brought into force Revenue Assistant Commissioners placed in charge of Talukas will have considerable responsibility thrown on them — with respect to the administration of the Talukas entrusted to them. To an Assistant Commissioner who takes an intelligent interest in his work and who wishes to do justice to his place his present duties covering as they do every branch of administration in the Talukas under his charge will give ample occupation and will leave little or no time for any further work. If in addition

over the Subordinate Excise
Officers in the Distt:

4 In a Distt like Kolar
where the Excise revenue
exceeds 8 lakhs it is, I think,
quite essential that there
should be a whole time
Excise Assistant Commissioner
as at present who can —
occupy a position analagous
to the Assistants in the
Police and Forest Departments,
and materially help the —
Deputy Commissioner in conduct
-ing efficiently the Excise
Administration of the Distt
by frequently touring in the
Distt and performing the
multifarious duties detailed
in the Proceedings under reply.

I have the honor to be
Sir,
Your most obedient Servt
Sd/- K. R. Srinivasa Iyer
" " Assistant Commr

"Copy"

Deputy Commissioner
Kolar Distt —

Ex 239 & 19/4/03.

19-11-03

1903 Vol.

From A. Venkata Rao Esqre,
Offg: Deputy Commissioner
Shimoga District.

To H. V. Nanjundappa Esqr. B.A. B.L.,
Secy: to the Govt. of Mysore,
General and Rev: Depts.

Dated 16th November 1903.

Despatched

Received

General No. 270
No. 177.

Enclosure No.

76

With reference to Govt.
Cir: No. 3332-41 Ex: 201-97
dated 20th October 1903,
I submit opinion whether
Revenue Asst. Commissioner
can perform the duties
of Excise Asst. Commrs.
without prejudice to
their own duties.

Ex. cir
18.11.03

No. 270
T.T.

Deputy Commissioner's Office,
Shimoga District,
16th November 1903.

From,

N. Venkata Rao Esquire,
Offg: Deputy Commissioner,
Shimoga District.

To A. V. Kanjmadayya Esquire M.A, B.L.,
Secretary to the Govt of Mysore,
General and Rev: Depts.

Sir,

With reference to Government Proceedings No. 332-41- Ex: T. I. 97 dated 20th October 1903 calling for expression of opinion as to whether Revenue Assistant Commissioners can perform the duties of Excise Assistant Commissioners without prejudice to their own duties, I have the honour to submit as follows:-

1. At present one Excise Assistant Commissioner is in charge of two Districts in Excise matters If the Revenue Assistant Commissioners

are

Ep 240 & 20 of 03

20-11-03

1903

FROM

H. Ramaniengar Esquire,
Deputy Commissioner
Chitaldrug District

To

H. V. Nanjundayya Esqre M.A. M.L.
Secretary to the Govt of Mysore
Revenue and General
Departments -
Bangalore

Dated 17th
Despatched
Received November 1903

Camp
~~General~~ No. 77
No. Secret

Enclosure No. 2

Recommending under the circumstances stated the appointment of a full-time Assistant Commissioner for each district for the efficient management and supervision of the Excise Department.

Rcm
24. 11

Deputy Commissioner's office,
Chitaldrug District.

Camp
No. 77 Exes
Secy 2

Dated Camp. Madadakere
17th November 1903

S. R. 220-C
N. M. V

From

H. Ramanujaneyar Esquire
Deputy Commissioner
Chitaldrug District

To.

H. V. Nanjundayya Esqre M.A. M.L.
Secretary to the Government
of His Highness the Maharaja

--77 --------17th.November 1

Deputy Commissi

drug District.

In acknowledging the receipt of Government Proceedings No. 332-41, dated 20th October last, Ex-71-97 calling for an expression of opinion as to whether the duties assigned to the Assistant Commissioners of the Excise Department can be performed by the Revenue Assistant Commissioners without prejudice to their other duties

and

and to the efficiency of Excise and Revenue administrations, I have the honor to state that the duties of the Revenue Assistant Commissioners are already too numerous and heavy to admit of any further addition. Besides their Revenue work of a varied nature involving frequent inspection tours, the Assistant Commissioners have magisterial functions, as also duties of a special nature which they may now and again be called upon to perform. By the recent Local Boards Regulation they are made Presidents of the Taluk Boards of the Taluks in their respective Divisions. Now that the interests of the Revenue Department are in the hands of a separate Head, viz, the Revenue Commissioner, the work is subjected to greater scrutiny and speedy despatch cannot be secured unless the undivided attention of the Subordinate Revenue officers is bestowed on the work. It was with a view

to

to enforce the systematic and strict performance of the duties expected of the Revenue Assistant Commissioners, that the Government have recently in their Proceedings No. 3894-935, dated 14th April 1903, issued detailed instructions. If under the above circumstances, the Revenue Assistant Commissioners are also saddled with the duties and responsibilities of the Excise Assistant Commissioners, the work of both the departments will suffer alike, and the most important portion of Excise work, viz, inspection of groves, shops, scenes of illicit distillation and other malpractices of the department cannot be expected to receive a due share of attention. When the Excise department was organized on its present basis, and was still in its infancy, the Assistant Superintendents of Police were entrusted with its management and control in addition to their Police duties; but, this combination

combination of duties proved a total failure, and it was not long before separate arrangements had to be made for the satisfactory management of the department. With this experience before us, I am not prepared to recommend the tacking on to the Revenue Assistant Commissioners, of the Excise work in its present developed state.

2 The present arrangement under which one Excise Assistant Commissioner is placed in charge of two districts does not work well. His timely assistance and co-operation in Excise matters cannot always be secured, he being under the control of more than one Deputy Commissioner and with jurisdiction over an area which is far too unwieldy. After the introduction of the tree-tax system, the work of this department has become

become more technical and arduous, necessitating the appointment of a full-time Assistant Commissioner for each district under the control of the Deputy Commissioner for the efficient management and supervision of the Department in all its details. In point of revenue, the Department is not only self-supporting, but is also lucrative; and it is in the interests of Government that due provision should be made for its efficient management. I would, therefore, strongly recommend that a full-time Assistant Commissioner be appointed for each district for the work of the Excise Department.

3. × The marginally noted copies of communications received from the Revenue Assistant Commissioners of this District furnishing their opinions on the question under consideration are herewith

× No. 71, dated 8/10/03 from the 2nd Assistant Commissioner.
" 124, dated 4/10/03 from the Assistant Commissioner, Davangere.

116

No. 71

Office of the Second Assistant Commissioner, Chitaldrug,
Dated 8th Novr 1903.

Enclosure to S. R. 220-02-9-

From

A. Subramanya Iyer Esqre, B.A.
Second Assistant Commissioner
Chitaldrug

To

H. Ramanujacharyar Esquire,
Deputy Commissioner
Chitaldrug District

Sir

In reply to your memo No 322, dated 29th ultimo calling for my opinion as regards the proposals contained in Government Proceeding & No 322-41 / Ex-71 1-97, dated 20th idem, I have the honor to state that to secure efficiency in Excise administration, there must be an Excise officer for a District and not more. The Treasury Assistant Commissioner cannot do this work, as he has to be at Head Quarters always. The Assistant Commissioner in charge of a few Taluks only can attend to these and not to the

the entire District; and, this has been my experience in the Tumkur District.

2. The distribution of Excise work among all the Assistant Commissioners is not desirable from an economical point of view; for, their establishments will have to be strengthened by the addition of extra hands, while, the District office establishment cannot be dispensed with. The present establishment of Assistant Commissioners cannot attend to the correspondence and accounts of the Excise department also. It cannot be said that an Assistant Commissioner need not concern himself with account for, it is most important that he should know how many trees are tapped in each Taluk and for each shop, and other details.

3. The distribution among all the Assistant Commissioners will also cause inconvenience. There is now one Excise Inspector for Hosdurga and Hiriyur. I am in charge of the Hiriyur Taluk, and the Assistant Commissioner, Dawangere, is in charge of the Hosdurga Taluk

Thus,

No 124 Enc.

119 Extra Assistant Commissioners office
Dawangere.
Dated, 4th November 1903

Enclosure to S: R. 220-02-9

From

B. Ramaswamaiya Esqre B.A.
Extra Assistant Commissioner
Dawangere

To

H. Ramanujaiengar Esquire
Deputy Commissioner
Chitaldrug District

Sir,

With reference to your memorandum No. 321 of the 29th October 1903 calling for my opinion on the question whether the duties of the Excise Assistant Commissioner can be performed by the Revenue Assistant Commissioners without prejudice to the efficiency of either departments I beg to report as follows.

2. The duties devolving upon the Excise Assistant Commissioner as enumerated in Government Proceedings No. 332-41 Ex-71-97, dated 20th October 1903 are so varied and exacting that for their full and conscientious

consecutions discharge, a whole-time officer would in my opinion be necessary for every district. If they are to be looked after by Revenue Assistant Commissioners in charge of Talukas, they would take generally a secondary place with them, while their Revenue and Magisterial functions, should, as laid down in Government Proceedings of May 1983 stand foremost in their sphere of action. That earnest devotion to details of Excise work, which an Excise Assistant Commissioner is expected to do now personally may perhaps come to be slowly left to the Subordinates and the present vigorous working of that department may get less efficient by degrees. If, on the other hand, the Excise duties are to be specially and efficiently attended to by Revenue Assistant Commissioners, their Revenue inspection work may get on side by side; but, their magisterial work may suffer, as their out-door work is likely to keep them away from Head Quarters for a long time and thus cause delay in the disposal

disposal of criminal cases.

3. The Revenue Assistant Commissioners have since been created Presidents of Taluk Boards and, this also adds to their present work.

4. If the Revenue Assistant Commissioners are to look after the Excise department of their Taluks, an extra clerk is necessary to help each of them in their ministerial work, and this will be an additional item of expenditure in the district.

5 Considering all these circumstances, I am of humble opinion that the work of the Excise Assistant Commissioners cannot be so thoroughly managed by the Revenue Assistant Commissioners, as not to prejudice either the Excise work, or their own Revenue, Magisterial and Local Board duties

I have &c

/Signed/

B. Ramaswamayya
Extra Asstt Commissioner

Copy

[illegible]
Deputy Commissioner

Ec 260 5/12/1903

From

B K Venkataravadaniyar Esq
Deputy Commissioner
of the Nilgiris Dist

To

H V Nanjundayya Esqr
M A M L
Secretary to the Govt of Madras
Ex & Rev Departments.

Dated 3d

Despatched December 1902

Received

General No. 305

No.

Enclosure No.

Forwarding opinion re the Rev: Asst Comrs performing Excise work in addition to their own -

Excise
5.12.03

MGCPB—50 reams—6-12-02.

No 305

Office of the Deputy Commissioner
of Mysore,
Dated Mysore the 3rd December 1903.

From,

B.K.Vencatavaradaiengar,Esqr,
Deputy Commissioner of the
Mysore District.

To

H.V.Nunjundayya,Esqr,M.A.,M.L.,
Secretary to the Government of Mysore,
General and Revenue Departments.

Sir,

With reference to Government order NO.332-41-EX.F 1-97 of the 20th October 1903,calling for an expression of my opinion whether the duties assigned to the Assistant Commissioners of the Excise Department can,without prejudice to their other duties and to the efficiency of the Excise and Revenue Administrations be performed by the Assistant Commissioners on general duty in any of the Districts in the state,I beg to state that it has not taken me long to come to the conclusion that in this District it is not possible to transfer the Excise work to the Assistant Commissioners on general duty.As the Government is fully aware, the Assistant Commissioners on general duty in this District have always plenty of work to do in the Revenue,Municipal,District Fund, Varamet,Inzroy and the Magisterial branches and can only with effort keep pace with the work coming before them.While so, they can hardly find time to carry on the executive work of the Excise Department also.It has to be remembered that the Government now expects good,thorough and systematic work in all the Departments.In the Excise Department work has of late become more methodical and certainly more technical than before.I cannot say that with even a full time Assistant Commissioner,the Excise work in this District is thorough.Its

magnitude is so large. The tree tax-system is so minute that it wants very close supervision and uniformity of treatment. In this District there are thirteen taluks and a Sub-taluk which have been formed into four divisions. In matters of detail each Divi-sional Officer works according to his own way, the system which is gaining ground and with such good results will be rudely dis-turbed and the step will surely be a retrograde one. Further the present administrative territorial divisions do not exactly coin-cide with those of the Excise Divisions. Nor is it convenient to so re-arrange the latter as to fit them with the present adminis-trative Divisions.

2. Just in the season for Excise sales a good deal of touring is necessary with a particular object in view i.e. in canvassing for tenders, ascertaining the value of shops, and carefully watch-ing combinations. This work can be satisfactorily done only by an Officer who spends most of his time among the toddy manufacturers, arrack vendors and the drinking people. It cannot be done satis-factorily by the Officers whose time is engrossed by multifarious duties. In this District the Revenue and other works are indeed heavy. Collection work is very much behind hand, and the excise arrears alone come up to more than a lakh of rupees.

3. Under the present Act, Excise Officers have certain quasi police functions in the investigation of the more important excise cases. If the Assistant Commissioners on general duty undertake this investigation work they will become incompetent to try them as Magistrates.

4. Besides, if we look at the heavy revenue arrears and search for the reasons therefor it will be found in the nondisposal of the jamabundy takarars in time, and in the tardy clearance of the cases of the Revenue sales. Further the Assistant Commissioners on general duty are now Presidents of the Taluk boards. They have supervision over miscellaneous petty Public works in this and other Departments above referred to, so that their time is fully taken up by them, and they are expected to make a more methodical inspection of tanks.

5. With their attention divided between Plague emergencies, and incumbent sanitary improvements, and with their ever increasing magisterial cases, the Assistant Commissioners on general duty find, I think, that their present work is as much as they can do. To add more work, particularly of a somewhat technical character as the Excise, will have the effect of causing deterioration in the quality of the work to be done.

6. It may be said that there are Excise Inspectors and a subordinate Excise staff. For this very reason the supervision of the superior Officers must be adequate and efficient. Neither of those degrees of perfection can be looked for where a Department with heavy work of its own is tacked on the work of another Department in which there is scope commemsurate with the industry of the officers concerned.

7. In short I am of opinion that the work as now carried on under the Excise Regulation cannot be performed satisfactorily by any other than exclusive full time Officers.

8. In this District I can unhesitatingly say that the Assistant Commissioners on general duty cannot do justice to any more addition to their work.

9. This District yields a large Excise Revenue and its steady safe-guarding cannot be jeopardised.

10. With a full time Officer, the Excise work is yet lagging; but as it is just getting into a groove there may be rapid improvement. But to expect equal efficiency when it is added on to another Department is, in my opinion, simply impossible. On these considerations, therefore, I can only answer the question put by Government in the negative i.e. say that the Excise work will not be efficient when it is added to Officers who have already enough to do.

I have the honor to be,

Sir,

Your most obedient servant.

B. K. Venkatarao

Deputy Commissioner,

of the Mysore District.

Ex 266 of 11/14/03.

11-12-03

1903-04

From The Deputy Commissioner
Kadur District

To The Secretary to the
Government of Mysore
General and Revenue Depts

Dated 10th

Despatched 10th December 1903

Received

General No. 295

No.

Enclosure No.

Reporting in the matter
of the proposed addition
of Mecjac Department
to the municipal
duties of the Revenue
Assistant Commissioner

Encl
11.12.03

Deputy Commissioner's Office
Kadur District
Chikmagalur 10th December 1903.

From

M. Venkata Rao Esqre
Deputy Commissioner
Kadur District

To

A. V. Ranjuindaiya Esqre M.A., M.L.,
Secretary to the Government of Mysore
General and Revenue Departments.

Sir,

In reply to Government Proceedings No. 332-41 dated the 20th October En. F. 1/97 last for the delay in replying to which I beg to express my regret, I have the honor to inform you that, in my opinion, the duties assigned to the Excise Assistant Commissioners cannot be efficiently performed by the Revenue Assistant Commissioners without prejudice to their own duties for the following reasons:

(a) The Excise Department has now developed into almost a technical Department, like the Police or Forest Department, and requires a full-time Officer for the Efficient Supervision of details

details, under the immediate orders of the Deputy Commissioner

(b) The introduction of the Free-tax System has necessitated the frequent inspection of shops and groves by Superior Officers.

(c) The work of the Excise Department in the matter of accounts and correspondence has grown to such dimensions that the Revenue Assistant Commissioner with his magisterial, Revenue and miscellaneous work can scarcely do justice to it.

(d) Uniformity in procedure could not be secured if the Excise work were added on to the duties of Revenue Assistant Commissioners.

(e) If the Revenue Assistant Commissioners were entrusted with Excise work also, he will have to be answerable to two separate heads of Departments; and when the work of one Department is not satisfactorily done, the fact of his having too many

many Departments to attend to would be brought forward as an Excuse. In the result, both Departments would suffer.

(f) The work of the Revenue and Magisterial Departments is more than enough for the Revenue Assistant Commissioners to attend to.

(g) Without proper Supervision in which the Revenue Assistant Commissioner cannot afford the time, the work of the Subordinate Excise Staff is sure to deteriorate, and such deterioration will doubtless affect the Excise Revenue.

(h) A thorough inspection of stores and frequent Examination of the numerous registers and accounts prescribed is essential to prevent malpractices and illicit tapping and distillation. To do this work satisfactorily the Revenue Assistant Commissioner has hardly the time.

(i) The Revenue Assistant Commissioners being Magistrates, they will be prevented from directing the Subordinate Excise Staff in matters

Ex ~~Ex (4)~~ 130

No. 5545.
Ex 1

OFFICE OF THE REV. COMR. IN MYSORE,
Bangalore 6th April 1904

S.R. File no 220-07
Ex. No 1.

FROM

~~V. P. MADHAVA RAO, ESQ., C.I.E.,~~
The Revenue Commissioner in Mysore.

To

The Secretary to the Government of His Highness
the Maharaja of Mysore,
General and Revenue Departments.

SIR,

With reference to Government Order No. 332-41/ Ex.F. 1-97 dated 20th October 1903 enquriing whether the duties of the Assistant Commissioners of the Excise department can be performed by the Revenue Assistant Commissioners without prejudice to the efficiency of the Revenue and Excise Administrations, I have the honor to state that I agree with the Deputy Commissioners of Districts (whose opinions were submitted to Government direct by them) in thinking that under the present condition of things it is not desirable to tack on the Excise work of the District to the Revenue Assistant Commissioners.

2 I beg to submit also for the information of Government copy of a Memo written by Mr. K. Chandy, Assistant Commissioner, doing duty under me, on this subject.

I have the honor to be,

Sir,

Your most obedient servant,

K. Chandy

For Revenue Commissioner.

Key Paper

E 397 9 14/4/04.

MYSORE GOVERNMENT, GENERAL & REVENUE SECRETARIAT. 1904 13 APR. 1904

From

~~V. P. MADHAVA RAO, C.I.E.,~~
Revenue Commissioner
in Mysore.

To

The Secretary to Government of
H. H. the Maharaja of Mysore,
General & Revenue Departments.

Dated 6
Despatched 9 } April 1904.
Received

General No. 5345.
No.

Enclosure No. 1.

Stating that it is not desirable to tack on the work of Excise Assistant Commissioners to Revenue Assistant Commissioners

MYSORE GOVERNMENT, GENERAL & REVENUE SECRETARIAT. 14 APR. 1904

Re 4/04
Returned
to Excise B V
11 13/4/04.

Memo.

Enclosure to S.R. 220-02-12.

The Excise Assistants, even when they have charge of two Districts, have not sufficient work to engage them. But the Excise Administration has latterly become specialised and it does not appear to be feasible to tack on the Excise work to the Divisional Assistant. There would be divided control over the Excise Officers and no uniform system in supervision.

On the other hand, the Deputy Commissioner has to be responsible for the efficiency of the Excise Administration and the relations of the Excise Assistant towards him should be on the same level as those of other Assistants. Now the idea is that the relations are different. In the matter of the Hassan District, in a certain reference that I handled, the statement of the Excise Divisional Officer to the effect that he and the Deputy Commissioner have concurrent jurisdiction with defined and separate functions was not contradicted.

The final and most satisfactory solution of the question would be, in my opinion, to make one selected Assistant in each District solely responsible for Excise work but to give him also charge of some other Departments or a light Revenue Division.

This is now not feasible as we have separate heads for Excise and Land Revenue.

"COPY"

K. Chandy

For Revenue Commissioner.

24/9/24

S.R. File no 220-02
Sl. 11

132

Mysore Govt. Gen. & Rev. Secretariat,
Excise Branch.

File No. (if any) and its date—

Office Draft.

Progs. of the Govt. of H. H. the Maharaja of Mysore.

Read ~~as above~~

Govt. Pro. no 332-41 Ex. 7. 1-97 dt the 20th Oct. 1903 enquiring whether the duties of the Asst. Commrs of the Excise Distt ~~could be~~ can be performed by the Rev. Asst. Commrs, without prejudice to the Efficiency of the Rev. & Excise Administrations.

~~Read~~ (2) Letter no 894/27 dt 22/27. 7. 03 from the Ex. Commr., stating that the Ex. Dy. Asst. Commrs have enough of work and giving detailed information as to the scale & nature of the ~~Order~~ work performed by them.

(31 Letters

no 378 dt 29/31. 10. 03 from the Deputy Commr. Bangalore
" 189 dt 2/4. 11. 03 " Tumkur
" 249 dt 9. 11. 03 " Kolar
" C. 621 dt 10/12. 11. 03 " Kadur
" 270/277 dt 16. 11. 03 " Shimoga
" 77 dt 17. 11. 03 " Chitaldrug
" 305 dt 3. 12. 03 " Mysore
" 296 dt 10. 12. 03 " Kadur
" 5545 dt 6/9. 4. 04 — Rev. Commr.

Orders: ~~The long list furnished~~ by the Excise Commr. of ~~duties~~ performed

Order. No. Ex. 258-9 / Sup. Rev. 1-97 dt 14-7-'04.

1-8.

1/ the multifarious duties stated by the Excise Commr. in his letter of the 22nd July 1903 are properly

Visit-all
are in Extenso
17 6
22/6/1904

note. p. 24.

it stands to
~~performed by~~ the Special
Commissioners, ~~&c.~~ will have ample work &
~~are many important~~
~~items which, if satisfa-~~
~~torily attended to, ought~~
~~fully to justify their existence~~
~~He will be enabled to exa-~~
~~-mine in all its aspects~~
~~and the opinions recorded~~
~~are all one way. With the~~
~~single exception of the~~
~~Office of Clerk of~~
~~Works, Mr. H. Nichols~~
~~Row, all the officers con-~~
~~-sulted, including the~~
~~present Rev. Commissioner~~
~~-ship the Special Commissioner~~
~~opinion that the transfer~~
~~of special work from Spec~~
~~whole time assistants~~
~~to General Divisional~~
~~Staffs is detrimental to~~
~~public interests and their~~
~~wholly undesirable the~~
~~Special is a very important~~
~~and revenue bearing branch~~
~~and to the establishment~~
~~of Clerks should be entire~~
~~-ly withdrawn. Special Inquiry~~
~~claim attention, which can~~
~~alone be given by them.~~
~~The information and opinions~~
~~on the subject show that~~
~~the whole of the present~~
~~Establishments is well~~
~~worked~~

the Govt. accept the
unanimous opinion
that no change
of the system is
required.

The 18th Comm. allows' note. p. 25

(2) ~~As to the question whether the Excise Dept. is over officered and deficient of any reduction, there is quite a concensus of opinion against any such reduction. It is said, on the other hand, that the Departmental Establishments are in need of being increased and strengthened by the addition of Chemical trained officers and staff. The prevailing opinion is that there should be a separate Excise staff Commr. for each district, but this is not feasible at present, nor is any proposal on foot of the present establishment, possible by a re-arrangement of duties~~ ~~must~~ continue.

Mr. Kitchen's remarks. p. 28.

The 1st Comrs' note. p. 26.

(2) as regards the ~~complaints~~ remark of the Deputy Commrs of Hapur & Kadur, who have a common Excise Asst. Commr for their Distts, ~~notified~~ by No 11212 dated 6.1.02 direct from Ex. F. 3-1901 that the Excise Asst. Commrs. ~~have to~~ should perform their duties "subject to the control of the Distt. Deputy Commr in the 1st instance and ultimately of the Excise Commr." If, in any Distt or Distts this is not being done, the practice has to be corrected.

Mr. A. No 1 in the Collection of reference papers in the File

3. The Suggestions contained in para 7 of Mr Carr's letter for the better training of the Excise Asst seem worthy of ~~[illegible]~~ consideration & effect

To The Excise Commr in Mysore
The Comptroller in Mysore
The Deputy Commrs of Dists.

Proceedings of the Government of H.H.the Maharaja of Mysore

Read:-- Government Proceedings NO.332-41 Ex F 1-97

of the 20th October 1903, enquiring whether the duties of the Assistant Commissioners of the Excise Department can be performed by the Revenue Assistant Commissioners wit out prejudice to the efficiency of the Revenue and Excise Administrations.

Press copy
M.N.Madhavan
for Offg Secretary

2. Letter No.894/27, dated the 22nd.July 1903, from the Excise Commissioner stating that the Excise Divisional Asst Commissioners have enough of work and giving detailed information as to the extent and nature o the work performed by them.

the District Deputy Commissioners in the 1st instance and ultimately of the Excise Commissioner". If in any District or Divisi this is not being done, the practice has to be corrected.

3. The suggestions contained in para 7 of Mr.Carr's letter for the better training o the Excise Assistants seem worthy of consi deration

Sd/ B.K.Venkatavardiengar

Offg. Secretary

P.2.0.

To the Excise Commr in Mysore

------Comptroller to the Government of

H.H. the Maharaja of Mysore

---- Deputy Commissioners of Districts

1904-05.

Government of His Highness the
Maharaja of Mysore.

Financial

Proceedings.

Encl 10 original letters

Dated 14th July 1904

OF THE SUPERINTE
185
1904

No. 258-9
Dep Rev 1-97

Passing orders regarding the
question of entrusting the duties
of the Excise Asst Commrs to the
Revenue Asst Commrs of the
Districts concerned.

No of copies required 200,
due on 22/7/04.

S.R. 220-02-13.

Proceedings of the Government of His Highness the Maharaja of Mysore,

READ—

Government Proceedings No. 332-41—Ex. F. 1-97 of the 20th October 1903, enquiring whether the duties of the Assistant Commissioners of the Excise Department can be performed by the Revenue Assistant Commissioners without prejudice to the efficiency of the Revenue and Excise Administrations.

2. Letter No. 894—27, dated the 22nd July 1903, from the Excise Commissioner, stating that the Excise Divisional Assistant Commissioners have enough of work and giving detailed information as to the extent and nature of the work performed by them.

In reply to your docket No. 608—Ex. F. 1-97, dated the 16th ultimo, I have the honor to state that the nature of work done by the Assistant Commissioners in charge of Excise Divisions and its extent are given categorically below :—

I. ARRACK.

1. BONDED DEPOTS—

(1) Taking stock of both Government arrack and Vend Farmers' arrack, and comparing and verifying the same with Treasury chellans and Distillery Passes, and with the entries in the registers kept in the Depots and Taluk Cutcherries.

(2) Carefully examining all casks received from the Distillery to see that they are quite full and not tampered with; and that there has been no misappropriation of arrack by the mutsaddis in charge of the Depots.

(3) Scrutinizing the figures in the registers to see that the details duly tally with the totals.

(4) Seeing that the prescribed Government stock is maintained by the transporting contractors, and that the stock prescribed for vend farmers is also duly maintained.

(5) Ascertaining from the Ledger whether each and every shop attached to the Bonded Depot, has been regularly drawing its supplies, and if not, making necessary enquiry to find out the causes.

(6) Testing the alcoholic strength of the arrack in the cask on tap, and taking necessary action, if it is not of the authorized strength of 20° under-proof.

(7) Seeing that no arrack has been issued to Vend Farmers or separate shopkeepers without receiving Treasury chellans in proof of the prepayment of the prescribed still-head duty and price.

(8) Seeing that the prescribed license has been punctually issued to each and every Depot.

(9) Examining the "Inspection Books" and otherwise ascertaining that Excise Inspectors and Assistant Inspectors have regularly inspected and examined the Depots on the prescribed dates.

(10) Testing and verifying the measures in use and examining the ullaging rods.

(11) Making careful enquiries and ascertaining whether Inspectors or Assistant Inspectors or other subordinates are in the habit of receiving supplies from the mutsaddis in charge of the Depots, or borrowing money from them.

(12) Seeing that all consignments of arrack which have to be transported through British territory, are duly sealed with the Government seal supplied for the purpose.

(13) Seeing that the prescribed statement together with the chellans received in Depots, have been duly submitted to the Excise Commissioner.

2. RETAIL SHOPS—

(1) Examining the licenses to see that they have been punctually issued, and that the sites of the shops correspond with the boundaries, etc., entered in them.

(2) Examining the stock of arrack and seeing that the prescribed stock is duly maintained.

(3) Testing the alcoholic strength of the arrack and seeing whether it is of the authorized strength of 20° under-proof ; and if not, testing the strength of the contents of the sealed sample bottle received from the Bonded Depot, and taking necessary further action with reference to the cask in the Depot from which it was issued, etc.

(4) Seeing that the prescribed account is duly maintained.

(5) Testing and verifying the measures in use.

(6) Seeing that the entries in the Permit Book duly tally with those in the Depot Ledger.

(7) Ascertaining and reporting the real causes of the increase or decrease of arrack consumption. If consumption has fallen off without natural causes, taking necessary steps to find out if illicit distillation is being carried on, or contraband arrack is imported.

(8) Examining the "Inspection Books," and otherwise ascertaining that the shops are regularly inspected by Inspectors and Assistant Inspectors.

(9) Enquiring and ascertaining whether Inspectors or Assistant Inspectors or other subordinates are in the habit of receiving supplies from vend farmers or shop-keepers, or of borrowing money from them.

(10) Seeing that *all authorized* shops have been duly opened, and that *no unauthorized* or *unlicensed* shops exist anywhere, and that only licit arrack is consumed by the public.

(11) Seeing that consignments of arrack which have been transported through British territory, are not opened unless and until they are verified by Government officials nominated for the purpose.

(12) Making surprise visits to shops to see that diluting and short measuring of arrack are not carried on ; that more than two drams of arrack at a time are not sold to any person to be drunk in the shop ; that more than one reputed quart of arrack is not removed from the shops except upon special passes by respectable individuals up to one imperial quart ; and that arrack is sold only at the prescribed retail rate.

(13) Carefully examining the sites of frontier shops on either side to see and report that they have not been removed from *mamul* places.

TALUK CUTCHERRIES.—

(1) Seeing that the prescribed "K" Register of duplicate "J" Passes issued from the Government Central Distillery to cover the consignments of *duty-free* arrack and other country liquors transported to Bonded Depots, is duly maintained ; that all the original passes have been sent by the Amildar to the Excise Commissioner's office on the prescribed date; that the register has been scrutinized by the Amildar or his Sheristadar every week or fortnight, as laid down in the Government Rules ; and that the fortnightly returns received from Depots have been duly checked and forwarded to the Excise Commissioner.

(2) Examining the Amildar's Treasury Books and seeing that out of the amounts in "G" Chellans presented by vend farmers and separate shop-keepers, the duty has been duly credited to the appropriate budget head "Excise Revenue" and the price to "Remittance Deposits," and that the latter has been at the end of each month punctually transferred by means of Public Service Transfer Receipts to the Bangalore District Treasury, towards the adjustment of the advances made to the "Manufacturers" of arrack and other country spirits at the Government Central Distillery.

(3) Seeing that the prescribed "O" Register of duplicate "M" Rahadaris issued from the Distillery, and "N" Extracts from Bonded Depots covering consignments of *duty-paid* arrack and other country liquors, is duly maintained; and that all the original rahadaries and "N" Extracts have been sent on to the District Deputy Commissioner's offices on the prescribed date; and that the register has been scrutinized by the Amildar or his Sheristadar every week or fortnight.

(4) Seeing that the Day Book and Ledger of the Demand, Collection and Balance of arrack revenue are duly maintained; and that the Demand, Collection and Balance Statements 6, 6A and 6B have been punctually prepared and submitted to the District Deputy Commissioner.

(5) Carefully scrutinizing the outstanding balances, noting down the persons from whom they are due, and personally exerting themselves to see that they are paid up by the defaulters. If any of them are really irrecoverable, or cannot be collected without coercive measures, urging the Amildar to submit remission statements without any further delay, or to take immediate steps for selling the defaulter's property, as the case may be.

4. GENERAL.—

(1) Regulating the allocation of shops subject to the order of the District Deputy Commissioner.

(2) Making enquiries in villages and ascertaining whether the existing shops are sufficient to meet the legitimate demand of the arrack consuming public; and recommending to the District Deputy Commissioner, the opening of requisite additional shops, in view to prevent illicit distillation and sales of contraband arrack.

(3) Watching the actions of Bestars, Kalals, Lambanis and other habitual manufacturers of illicit arrack, and doing the needful for bringing the offenders to justice.

(4) Examining the chellan books with Vend Farmers and separate shop-keepers, to see that they have punctually paid up their khists.

(5) Testing and verifying the Inspectors' and Assistant Inspectors' hydrometers and thermometers with the standard ones, and examining and instructing them in testing spirits and ullaging casks and also in Laws, Rules and Circulars relating to arrack.

(6) Testing and verifying the standard measures supplied to Inspectors and Assistant Inspectors.

(7) Getting the licenses prepared and submitted to the District Deputy Commissioner promptly, for his signature and issue without delay.

II. TODDY.

1. DEPOTS AND SHOPS.—

(1) Examining the licenses to see that they have been punctually issued, and that the sites of the Depots and shops correspond with the boundaries, etc., specified in them.

(2) Seeing that requisite stock of toddy is duly maintained; that it is of good quality; and that it is not diluted or adulterated.

(3) Ascertaining the quantity of toddy wanted for *bona fide* consumption in each season of the year; and that the number of trees licensed is sufficient to meet the same.

(4) Watching and seeing that no toddy comes to the Depots and shops except from licensed trees.

(5) Watching and seeing that all toddy drawn from licensed trees is sold only in duly licensed shops.

(6) Seeing that all such toddy is duly accounted for by licensees.

(7) Examining the General Permits to see that the quantities therein shown, are not in excess of what is required for *bona-fide* consumption in local shops, or for export to those in British territory.

(8) Examining the "Inspection Books" to see that Inspectors and Assistant Inspectors have regularly inspected the shops.

(9) Regulating the sources of supply of toddy to the shops.

(10) Carefully examining the sites of all frontier shops on either side to see and report that they have not been removed from mamul places.

(11) Testing and verifying the measures in use.

(12) Ascertaining and reporting the exact causes of the increase or decrease of toddy consumption in the shops.

(13) Making surprise visits to shops, to see that more than three measuring seers of toddy are not sold to any person to be consumed in the shops; that the toddy is not diluted or adulterated; that no short measuring is carried on; that more than two seers of toddy are not removed from the shops *without a pass*; that the quantity removed *upon a pass* does not exceed more than four seers and that toddy is not sold to the consumers at less than the prescribed minimum retail rates.

(14) Seeing that all authorized shops are opened from 1st July of every official year.

(15) Making careful enquiries and ascertaining that the licensees of shops have no pecuniary dealings with Excise officers; and that the latter obtain no supplies from the former.

(16) Carefully watching to see that distillation of spirit from toddy is not carried on.

(17) Seeing that the prescribed accounts are duly kept by the licensees of Depots and shops.

(18) Examining "B" and "D" Chellan Books with shop-keepers, to see that shop-rents and tree-tax have been punctually and duly paid.

2. Toddy Groves and Plantations—

(1) Inspecting groves and plantations of toddy yielding trees.

(2) Watching the progress of tree-marking and checking and testing a fair percentage of trees licensed and marked for the manufacture of toddy; and examining the trees marked to see that the numbers on the trees are in proper order, and that they tally with the entries in T. T. 4 applications, Tapping licenses and T. T. 1 Register.

(3) Ascertaining after careful scrutiny that no trees bear fictitious numbers marked to conceal illicit tapping.

(4) Encamping in the midst of groves of toddy trees in convenient centres, so as to overhaul the trees to see that no illicit tapping, overtapping or overworking or improper or irregular tapping is carried on; and that the right method of tapping by professional men is adhered to.

(5) Examining the dead trees to ascertain whether they perished on account of overtapping or overworking, or careless tapping, and if so, whether the prescribed penalty has been duly levied from those at fault.

(6) Ascertaining and reporting the real causes of the increase or decrease in the trees licensed for drawing toddy.

(7) Seeing that no Government trees have been surreptitiously included in private holdings and leased to Government contractors, so as to defraud Government out of tree-rent, and reporting irregularities noticed.

(8) Scrutinizing, enquiring and ascertaining whether Inspectors and Assistant Inspectors have duly performed their work.

(9) Inspecting date plantations and getting denuded parts dibbled with seed; opening new plantations in all tracts where paucity of date trees exists, and seeing that the money for this purpose is economically and properly spent.

(10) Seeing that the crown heads of Government date trees have not been cut off for eating purposes; and that no date leaves have been cut in Excise groves, or date trees cut down by professional basket-makers, mat-makers, lime-burners, etc., and reporting the irregularities discovered.

(11) Seeing that Excise patrol parties have performed their work properly.

(12) Seeing that cattle have not been allowed to graze and destroy date seedlings in Excise groves.

3. TALUK CUTCHERRIES—

(1) Examining Day Book and Ledger of Toddy revenue and other registers and accounts connected with T. T. system, to see that they have been duly maintained.

(2) Enquiring and ascertaining that no delay is caused in Taluk Treasuries in receiving and crediting Excise payments, and in forwarding T. T. 4 applications to Excise Inspectors, to enable the latter to issue tapping licenses and cause the trees to be marked promptly.

(3) Ascertaining from the registers, the arrears of Excise revenue and personally dunning the defaulters for payment to the Treasury.

4. GENERAL—

(1) Regulating the allocation of depots and shops, subject to the orders of the District Deputy Commissioner.

(2) Instructing the subordinate staff in the preparation of registers, accounts and statistics correctly and neatly, and in all matters relating to the T. T. system.

(3) Reporting on progress and results of tree-tax system in their respective Divisions.

(4) Getting the licenses prepared and submitted to the Deputy Commissioner promptly, for his signature and issue without delay.

III. COUNTRY BEER.

(1) Seeing that the beer sold is of the prescribed quality and scrutinizing and sending samples of any beer found to be bad.

(2) Seeing that only authorized beer is sold in the licensed taverns; and the prescribed accounts are duly kept by the licensees.

(3) Seeing that the prescribed measures are in use.

IV. FOREIGN LIQUORS.

(1) Seeing that all the liquors kept for sale are duly entered in the license; that they are all genuine foreign liquors and that no unauthorized brands are kept for sale.

(2) Seeing that the prescribed license fee and surcharge have been duly paid up by the licensees.

(3) Seeing that the prescribed measures are in use.

(4) Seeing that the prescribed accounts are duly kept, and an abstract thereof is duly sent to the Excise Inspector on the prescribed date for transmission to the District Deputy Commissioner.

V. GANJA.

1. BONDED DEPOTS—

   (1) Regularly inspecting the Depots and taking stock and verifying the same with the quantities received from the Provincial Head-quarters Depot in the Government Central Distillery buildings, Bangalore, and seeing that the prescribed stock is duly maintained by the Government contractors.

   (2) Checking and verifying the accounts kept in the Depots and seeing that all ganja and majum received from the Provincial Depot has been accurately accounted for.

   (3) Examining the ganja carefully to see that it has not been tampered with by the mutsaddis in charge of the Depots.

   (4) Seeing that no ganja or majum has been issued to retail vendors, without receiving chellans in proof of prepayment of duty to the Treasury; and that no portion of the drugs has been misappropriated by the mutsaddis.

   (5) Examining the license and seeing and reporting whether it has been punctually issued.

   (6) Ascertaining from "Inspection Books" and otherwise, that the Depots have been regularly inspected by the Excise Inspectors and Assistant Inspectors.

   (7) Seeing that the prescribed accounts and chellans received in Depots have been punctually forwarded to the Excise Commissioner.

2. RETAIL SHOPS—

   (1) Seeing that all the authorized shops have been duly opened with effect from 1st July of every official year.

   (2) Examining the licenses and reporting whether they have been punctually issued.

   (3) Testing the weights to see that they are quite correct.

   (4) Examining the ganja and majum carefully to see that they have not been adulterated.

   (5) Ascertaining that no illicit ganja finds its way to retail shops.

   (6) Seeing that the prescribed stock is duly maintained.

   (7) If the consumption of the drugs has fallen off, making careful enquiries to find out whether illicit sales are carried on and to take necessary steps to bring the offenders to justice.

   (8) Making surprise visits to find out whether the drugs are sold at the prescribed retail rates.

   (9) Ascertaining from "Inspection Books" and otherwise, that the shops have been regularly inspected by Excise Inspectors and Assistant Inspectors.

   (10) Carefully examining all frontier shops on either side, to see and report that they have not been removed from mamul places.

3. GANJA HEMP CULTIVATION—

   (1) Frequently inspecting the crops to see that all male plants have been scrupulously eradicated and buried.

   (2) Making proper arrangements, when the crops are ripe to be cured, so that no portion of the drug is secreted for clandestine disposal.

   (3) Seeing that all the cured ganja is properly taken care of and removed to the store-house.

   (4) Seeing that no illicit ganja cultivation is carried on anywhere, and that no ganja is smuggled from British territory.

VI. OPIUM.

(1) Watching and seeing that opium is sold only in duly licensed shops; that all such opium was obtained from Government Treasuries on prepayment of the prescribed price; and that no opium is smuggled from British territory.

(2) Seeing that the prescribed stock is duly maintained, and testing and verifying the weights in use.

(3) Ascertaining and reporting the real causes of increase or decrease in opium consumption.

(4) Seeing that opium is sold only at the prescribed retail rate.

(5) Watching and seeing that no poppy is cultivated clandestinely.

(6) Ascertaining from the "Inspection Book" and otherwise, that the shops have been regularly inspected by Excise Inspectors and Assistant Inspectors.

(7) Carefully examining all frontier shops on either side to see and report that they have not been removed from mamul places.

VII. CRIME.

(1) Scrutinizing the Crime Registers of Inspectors and Assistant Inspectors to see that no delay has taken place in instituting prosecution, and that no case is taken up and prosecuted without sufficient evidence.

(2) Seeing that no persons were unnecessarily detained, and that no vexation was caused to any person.

(3) Scrutinizing carefully the records of all cases released by Excise Inspectors so as to make certain that they have not abused their powers.

(4) Reporting to the Excise Commissioner every case of acquittal, clearly showing whether grounds exist for preferring an appeal.

(5) Taking up the investigation and prosecution of cases of illicit distillations, etc., of special importance and intricacy.

(6) Compounding suitable offences under Section 67 of Excise Regulation.

VIII. GENERAL.

(1) Assisting the District Deputy Commissioners in checking and examining the Excise Registers and accounts in District offices and Treasuries, and in recovering all Excise arrears.

(2) Helping the District Deputy Commissioners and other officers in conducting the sales of Excise shops of all kinds, by furnishing the valuation statement of shops, etc.

(3) Scrutinizing and reviewing the Excise Registers and accounts kept by Inspectors, Assistant Inspectors and Sub-Inspectors and their diaries.

(4) Keeping the Deputy Commissioner and Excise Commissioner informed of all important Excise matters relating to their respective Divisions.

(5) Submitting Weekly Diaries to the Excise Commissioner and fortnightly *Special* Diaries to the District Deputy Commissioner.

(6) Reporting expeditiously on the matters referred to them by the Deputy Commissioners and Excise Commissioner.

(7) Seeing that counterpart engagements have been duly executed by the licensees of shops of all descriptions and security bonds have been duly executed by the sureties of such of the licensees as have produced them; that the prescribed stamp duty has been duly recovered for all these documents and certified to by the Deputy Commissioner; and that those whose registration is compulsory have been duly registered.

(8) Reporting to the Deputy Commissioners for orders, disputes about sites of shops.

(9) Reporting disrepair and disappearance of Survey boundary marks in the fields and groves of toddy trees.

(10) Inspecting and reporting on the state of toddy trees reserved to Government in occupied lands.

(11) Re-arranging, as necessity arises, the allotment of date groves to shops in accordance with the demand of each shop for toddy supply, with reference to drinking population and other local conditions.

(12) Examining the kit supplied to Excise officers and reporting whether it is all right.

(13) Re-arranging the patrol parties, wherever and whenever necessary, for the patrol of toddy trees lumbani thandas, etc., and reporting the same to the Excise Commissioner.

(14) Reporting on the results of inspections through the respective Deputy Commissioners to the Excise Commissioner.

(15) Thoroughly inspecting the Excise Ranges and Sub-Ranges and scrutinizing the work of Excise officers, so as to find out that they have really done their inspections, instead of halting at some convenient centre and writing up to the registers and diaries from the reports of petty officials, instead of from their own personal observation; and that they have carried out all the instructions given to them, in previous inspections and through remarks on Diaries, "Inspection Books" etc.

(16) Performing all the duties and exercising all the powers delegated to them under Government Notifications No. 11212—Ex. F. 3-1901, dated 6th January 1902, No. 11287—Ex. F. 3-1901, dated 7th January 1902, and No. 11288—Ex. F. 3-1901, dated 7th January 1902.

(17) Submitting recommendations for departmental rewards, through the respective Deputy Commissioners, and duly disbursing to the parties concerned, the rewards sanctioned in their favour.

2. Before answering the other question as to why that work could not be done by the Assistant Commissioners in Revenue charge of the taluks concerned, I think it necessary preliminarily to state certain previous facts concerning this matter.

3. Before the year 1889-90, the Toddy revenue was being farmed out by districts, and there was no other work of detail, retained in the hands of Government, except that of receiving payments of the farm amount according to instalments. In Arrack branch, there was the wholesale and retail monopoly, and even here, almost all detail was left to the management of the contractor. Nothing more was done by Government than to make an adjustment of the Provincial account at the Head-quarter District of Bangalore. Colonel Macintire, when Deputy Commissioner of Bangalore, found even this account-adjusting taxing him too much, and interfering with his revenue and other work, and he wished to be relieved of it.

4. In the year 1889-90, the Government found it necessary to appoint a separate head for the Excise Department, under the designation of the Excise Commissioner as in the British Indian Provinces. There are such appointments in almost all the Provinces of British India. For sake of information, a list is given in the margin with certain details of revenue raised, for purposes of comparison. After such appointment was made, various improved systems of administration under all items of Excise revenue have been gradually introduced, with the result that the gross Excise Revenue has risen from Rs. 20,76,620 in the year 1889-90 to Rs. 37,84,865 in the year 1902-03, a rise of almost 45 per cent; and there would have been still further improvement had it not been for the outbreak of plague in all the districts

	Details of Revenue.			
	Arrack.	Toddy.	Other Items.	Total.
	Rs.	Rs.	Rs.	Rs.
Madras Presidency ...	50,04,999	70,21,368	13,62,659	133,89,026
Bombay Presidency ...	67,60,987	13,92,290	10,07,310	91,60,587
Central Provinces ...	11,65,296	19,655	9,40,864	21,25,815
Punjab ...	14,84,575	1,14,133	9,95,661	25,94,369
Mysore ...	19,01,180	17,24,012	1,59,673	37,84,865

of the State ever since the year 1898-99, and the depression of coffee industry since the year 1896-97, and the general dismemberment of trade, and to a certain extent of social organization as well. The good result stated above, notwithstanding the adverse circumstances referred to, is mainly due to this separate Excise administration and to the strengthening of the executive staff and placing the same on an efficient and sound basis, and to providing the requisite number of full-time superior inspecting officers.

5. The success of the improved systems under which Excise taxation has been considerably raised in view to keep down consumption of liquors and drugs, depends upon close, vigilant and constant watch over the transactions in each Excise Depot and over shops of various kinds, over the movements and actions of habitual illicit distillers and importers of contraband liquors and drugs and also over the operations of each and every tapman ; over the prevention and detection of illicit distillation and illicit tapping and overtapping of toddy trees ; upon the suppression of smuggling of liquors and drugs and other malpractices ; and upon constant, minute and careful inspection and scrutiny of the work of the subordinate executive members of the Department.

6. As stated in para 4, the first reform began in the year 1892-93. The professional toddy-drawers were called to the front and middlemen dispensed with, and the system of leasing the right of vending toddy in farms consisting of two or more shops, together with the right of drawing toddy in the date groves assigned to the farmers, was introduced. Under this system, the date toddy revenue rose from Rs. 8,38,687 in the year 1891-92 to Rs. 13,90,169 in 1892-93. But at the same time, it increased the work of Government officers of the Department considerably in comparison with the previous Provincial and District monopoly systems.

7. An additional subordinate establishment costing Rs. 43,860 was therefore sanctioned by Government, the Excise work in each district being placed in charge of one of the Assistant Commissioners according to the Deputy Commissioner's discretion, (*vide* Government Proceedings No. 13672-81—R. F. 17-92, dated 16th February 1893). In most of the districts, it was placed in charge of Treasury Assistant Commissioners. As these officers were not in a position to go about and check the work of the Excise officers and to inspect Depots and shops and toddy groves, there was no supervision over them. Therefore in November 1893, the then Excise Commissioner considering that the duties of Excise officers, so far as regards the preventive and detective work, were similar to those of Police officers, recommended to Government that it would be advantageous to place the Excise staff of each district under the Superintendent or Assistant Superintendent of Police of the district, giving him an additional allowance from the Excise revenue. This was before the introduction of the tree-tax system under toddy, and improved systems under other items of Excise revenue. Even then, the Government in para 4 of their Proceedings No. 19222-31—R. F. 117-93, dated 4th May 1894, observed that the Excise Commissioner's proposals, as regards placing the Excise Department of the districts under the respective Police Superintendents or Assistant Superintendents, "*did not commend themselves to Government.*" The late Dewan Sir K. Sheshadri Iyer, who was personally directing the affairs of the Excise administration, was, of opinion "*that a good active officer with technical knowledge was required to direct the Executive Detective staff ; and that without such direction the staff was bound to deteriorate.*" Nothing was done, however, to provide more efficient supervision. The office work continued to be performed by the Assistant Commissioner placed in charge of this work with his other work. The reason was that Mr. Ricketts was contemplating the introduction of the Madras toddy system and was studying the same. He was paving the way first by breaking down larger monopolies and splitting up areas, as small as was then practicable, thus multiplying number of direct dealers with Government.

8. Under the aforesaid farming system, however, which he introduced, there was no restriction to the number of trees to be tapped by vend farmers, so that there was reckless tapping and overtapping of date trees, for want of supervision over the trees. Consequently in course of five years, numerous date groves perished, many

taluks being entirely denuded of them. In view to prevent further destruction of date groves, Mr. Ricketts, the then Excise Commissioner, had reported as follows :— " The Excise Commissioner from the experience of the present farming system for nearly three years, has reason to believe that it calls for further changes. The yearly farmers under this system have no interest in the conservancy of date groves. They overwork the trees to get as much toddy as they can from them. Instances of tapping immature trees are also not rare, in spite of careful supervision exercised by Excise officers. The best remedy would appear to be the introduction of the tree-tax system, which is said to have been brought into force in the Madras Presidency, for the same reasons. Proposals will shortly be submitted to Government to introduce the tree-tax system into one taluk in each district as an experimental measure. " He had placed himself in communication with some Madras Abkari officers and had found that the tree-tax system was in force in most of the Districts of the Madras Presidency. Just then, the Madras Abkari authorities also were anxious to see the introduction of the same tree-tax system in the Mysore State, as the same had been introduced into their bordering districts, some of which have always been dependent for the supply of toddy upon the date trees in certain bordering taluks of Mysore, while some bordering taluks in Mysore have always been drawing their toddy from the trees in some frontier taluks of the Madras Presidency. Accordingly, the Honorable Mr. Bliss, who was Senior Member of the Council, Madras, and who is known to be the pioneer of the Abkari department in the Madras Presidency, suggested the advisability of the early introduction of the tree-tax system in Mysore. Mr. Ricketts had left the Department by this time. A conference consisting of the Honorable Mr. Thompson, Sir K. Sheshadri Iyer, and myself was then held at Ootacamund ; and the introduction of the tree-tax system into all the taluks in Mysore was decided upon, and necessary rules were framed.

9. With a view to prevent a heavy fall of toddy revenue, which was expected in the beginning of the introduction of the tree-tax system, as in Madras, a preliminary form of tree-tax system preparatory to the introduction of the tree-tax system was introduced in the year 1897-98. The necessary additional temporary establishment costing Rs. 32,868 per annum for licensing, marking and registering the trees required to be tapped, was sanctioned by Government. The loan of an experienced European Officer (Mr. A. S. Kearns) well acquainted with details of the tree-tax system was obtained from Madras. (*vide* Government Proceedings No. 1099-1100—Ex. 44, dated 14th July 1897), together with two subordinate officials. To carry out the preliminary tree-tax system satisfactorily, the Government was also pleased to place an Assistant Commissioner (Mr. Nizamuddin Ali Khan) at my disposal (*vide* Government Notification No. C. 100—12, dated 14th February 1897). These two officers, the Deputy Excise Commissioner and myself completed the preliminary tree-tax system for the year 1897-98, with the result that there was only a decrease of Rs. 57,458-10-8 under date toddy for that year. The statistics of the trees marked for the year 1897-98, clearly show that there was reckless tapping of trees under the "farming system." The trees licensed for the year 1897-98, as recorded in Government Proceedings No. 1902—Ex. F. 27-97-8, dated 10th June 1899, numbered 9,97,231, while now under tree-tax system proper, the trees licensed number only 4,27,446.

10. From the year 1898-99, the tree-tax system in its entirety has been introduced. A further increase of establishment at a cost of Rs. 6,348 per annum was sanctioned, providing a sufficient number of subordinate inspecting staff. In view to work it successfully, the Madras Abkari Act also was introduced. From the experience of the working of the preliminary tree-tax system in the year 1897-98, it was found necessary to divide the Mysore State into four Excise Divisions and to place each of them comprising two districts in charge of an Assistant Commissioner, to supervise the work of the subordinate staff and themselves to perform certain other important works, so entrusted to similar officers in Madras, under the very system (*vide* Government Proceedings No. 6362-71—Ex. F. 11-97, dated 20th February 1901). The Deputy Excise Commissioner being relieved of the charge of a division is made available for provincial inspection work under such arrangement and such distribution of districts as may be made from time to time by me between myself and the Deputy Excise Commissioner. The Deputy Excise Commissioner has

also been engaged on the special work of preparation of complete lists of date groves to be reserved for the purpose of State Toddy Revenue. Mr. A. S. Kearns having been retransferred to the Madras Presidency, the four Excise Divisions were placed in charge of the following Assistant Commissioners :—

Names of Divisions.	*Officers placed in charge.*
1 Bangalore Division consisting of Bangalore and Kolar Districts.	Mr. G. Dunning
2 Mysore Division consisting of Mysore and Hassan Districts.	Mr. Abdul Aziz.
3 Chikmagalur Division consisting of Kadur and Shimoga Districts.	Mr. K. Mathan.
4 Tumkur Division consisting of Tumkur and Chitaldrug Districts.	Mr. Mir Nizamudin Ali Khan.

11. Mr. Carr, Deputy Commissioner, Kolar District, considering the heavy and responsible Excise work in the Kolar Gold Fields, requiring careful and minute scrutiny of a superior Inspecting Officer, specially requested that a full-time Excise Assistant Commissioner should be posted to his district, it by itself being made a separate Excise Division. It was found by Mr. Kearns himself when he was in charge of the Mysore Division that Mysore and Hassan Districts were too large an area to be efficiently supervised by an Assistant Commissioner. After touring through the Mysore and Hassan Districts, I saw the absolute necessity of making the Mysore District, including the French Rocks Sub-Division, a separate Excise Division by itself. Accordingly, I applied for and obtained an additional Assistant Commissioner and revised the Excise Divisions as approved by Government in Proceedings No. 43-44—Ex. F., dated 4th July 1902, as per particulars below :—

Name of Division.	*Assistant Commissioner in charge.*
1 Mysore Division consisting of Mysore District only, including French Rocks Sub-Division.	Mr. K. Mathan.
2 Kolar Division consisting of Kolar District only.	Mr. G. Dunning.
3 Tumkur Division consisting of Tumkur and Bangalore Districts.	Mr. Mir Nizamudin Ali Khan.
4 Kadur Division consisting of Kadur and Hassan Districts.	Mr. T. Bava Row.
5 Shimoga Division consisting of Shimoga and Chitaldrug Districts.	Mr. B. Shamanna.

As an energetic young officer has not yet been given in lieu of Mr. Mir Nizamudin Ali Khan, as suggested in my letter No. 1684—62, dated 15th August 1899, I saw that Mr. Mir Nizamudin Ali Khan could not efficiently supervise the excise work in both the Tumkur and Bangalore Districts, the former of which abounds in Extensive date groves. Besides, his indifferent knowledge of English was a serious difficulty in his way to get on with Mr. Sparkes, the Deputy Commissioner of Bangalore. Therefore I have placed in charge of the Deputy Excise Commissioner the Excise work in the Bangalore District without prejudice to his Provincial duties, Mr. Mir Nizamudin Ali Khan being placed in charge of the Excise work in the Tumkur District alone, as approved in Government Proceedings No. 110-11—Ex. dated 29th July 1902. This is only a temporary arrangement. It is quite possible for an active young officer to efficiently supervise the Excise work in both the Tumkur and Bangalore Districts, more especially as most of the taluks can be easily reached by railway. As soon as such officer is transferred to this department in lieu of Mr. Mir Nizamudin Ali Khan, Mr. Davy will be relieved of the charge of the Excise work in the Bangalore District; and he will take up other special work now delayed. Mr. Davy has nearly completed the special work connected with the preparation of complete lists of date groves. Then he will be more available for provincial inspection work.

12. In the Madras Presidency, there are both Excise Divisions and Sub-Divisions. The Divisions consisting of several Revenue Districts or Collectorates are in charge of five Deputy Commissioners whose salaries range from Rs. 1,200 to Rs. 1,400, and they are immediately subordinate to the Abkari Commissioner.

he sub-divisions consisting of one or two districts according to their area and nportance, are in charge of Assistant Commissioners whose salaries range from ts. 500 to Rs. 800; and they are immediately subordinate to the respective Deputy)ommissioners. These are, I believe, 15 for 22 districts.

13. I believe it will be seen from para 1 above that the five Assistant Commis- ioners in charge of the Excise Divisions referred to in the docket under reply, have ertainly enough of work, and no reduction in their number is feasible. It must be)orne in mind that our Inspectors are not as superior as the Inspectors in Madras, where they are recruited from a superior class, and are mostly Europeans lrawing salary from Rs. 250 to 400. The inferior men who are our Inspectors 'equire more close supervision. Our Assistant Commissioners are not as well)aid as the Madras Inspectors. This work cannot efficiently, punctually, and satisfactorily be done by the Assistant Commissioners in Land Revenue charge)f the taluks concerned, under dual control, in addition to the multifarious revenue luties allotted to them in Government Proceedings No. R. 3894—935, dated 14th April 1903, and the Criminal work devolving upon them. In the Excise Department :he work is *always* pressing, requiring undivided attention; and just at the Jamabandi ind collection season when the Land Revenue Assistant Commissioners are most busily engaged, the work in the Excise Department is most pressing, involving the re- allotment of date groves for shops, accurate valuation of shops of all kinds, careful watching of all toddy trees, to prevent illicit tapping. Furthermore, the Land Revenue Assistant Commissioners during the Jamabandi season will be required to lo the Jamabandi of the taluks not belonging to their own ranges, as under para 20 of Government Proceedings No. R. 3894—935, dated 14th April 1903, the Deputy Commissioners reserve some of the Assistant Commissioner's taluks for them- selves, so that the Assistant Commissioners will not always be present in their own taluks. With all the number of Revenue Assistant Commissioners, with all possible diminution of the range of their divisions, and with every facility, their out-door inspection has fallen short of mark. For, the survey bandhs except in prominent places are almost in level with the ground and the bunds of tanks are very much lower than the standard levels fixed by grade stones planted on them, all due to the Rules on the subject not having been enforced every year by the officers concerned. Tank margins have been encroached upon and cultivated, and public paths and lanes and tracks have been similarly appropriated by occupants of survey numbers along- side. Therefore they all require serious attention, as well as village sanitation, avenue trees, village topes, etc., which also have been neglected for years past. They are expected to visit schools, inspect Police Stations, Registration offices, etc., during their tours. They also have the supervision of Local Fund works and irriga- tion wells. Therefore after satisfactory attention to them, they can scarcely be expected to devote any time and attention to the Excise Department. From my long experience as a Deputy Commissioner of a District and knowledge of the really inexhaustible details of revenue work and how it increases, the more one enters into details, and now as the Excise Commissioner, I would unhesitatingly submit that it would be prejudicial to the interests of State Excise Revenue to intrust the excise work to the Assistant Commissioners in charge of the Land Revenue. In fact it will be the most serious backward step in Excise administration. The Department is an earning department, and cannot therefore be dealt with, as if its concerns were of a secondary importance, as it must be, if full-time superior officers are not employed on it and if they mix it up with their Revenue, Criminal, Police and Plague work. It is absolutely necessary to have an adequate staff of reliable full-time superior officers as in the Madras Presidency, whose systems we have adopted, to closely and con stantly watch and supervise with undivided attention, the actions of the subordinate Excise officers and their detections of habitual illicit distillers and tappers, etc., and dishonest shopmen, with full of malpractices.

14. In the first place the nature of the work is such that it does not fall in o coincide conveniently with the method of work of Revenue Assistant Commissioners These officers have always a good quantity of magisterial work to be got through which has always to be done at certain fixed stations. They are not altogether free from Police responsibilities, although there are District Superintendents of Police, s long as the Amildar is *ex-officio*, the head of Police. These officers cannot be alto gether free from anxiety in regard to Police work, with which the Amildar has t

concern himself particularly in regard to murders, dacoities, etc. It is no secret that the Revenue officers have not been able to do complete justice to their work; and with them, it has been often and often noticed that the work of the weaker department has gone to the wall. Judicial work could not be neglected, for the Chief Court would come down upon them and deprive them of their powers, and they would thus be put to shame. Police work could not be neglected, especially in connection with heinous cases, and any Amildar or Revenue officer found indifferent to his responsibility in Police and Judicial matters, comes to immediate and prominent grief, so that he experiences the same conspicuous advertisement as a school-boy made to stand upon the bench. Even an emergent work in the Public Works Department had his immediate attention to be given to it. There remained only the Revenue Department work which could be conveniently and safely put off indefinitely. There was no head of the Department, and there was no close examination of the Revenue work both in office and out of doors. Darkhasts were leisurely disposed of, and cases standing over several years were not rare. Out-door work was not done in time. Pahani work was done after the harvest, and often when fields had been ploughed up for the next seasonal preparation. Tank works and other works and repairs of bundhs were not attended to in proper times. Even encroachments on tank beds and tank margins, on public thorough fares and common grounds and on other unoccupied lands, were not noticed and dealt with. I need not go to an exhaustive enumeration of such details neglected. This neglect was so extreme that Revenue Survey maps of villages are now not a faithful record of how things exist in the country. It is to remedy this state of things that since the creation of the office of Revenue Commissioner, orders have been promulgated emphasizing the work of Revenue officers. I believe they will be kept in trim and made to do the work expected of them. Jamabandis may not be hereafter possible to be done in a day. There will be close inspection by the Revenue Commissioner and other higher State officers. These latter will be touring in the country, and the Revenue officer of the taluks will be expected to be as attentive and successful in regard to other functions in the Municipal, Local Fund and Sanitary and other Departments. If at all, therefore, the Revenue Assistant Commissioner now will be required to be more keen and alive to his legitimate duties than he ever was hithertofore. With heavy Revenue work proper, with more than enough of Criminal cases, with supervision of petty Local Board works, and with collection anxieties and crop experiment and water distribution, etc., the policy elsewhere has been to confine him more and more to his own proper Land Revenue work. At such a time, the proposal to add to his work other departmental work, which has by elaboration become intricate and heavy, seems a backward move not only in the interests of the Revenue Department, but of the Excise Department as well, where work is not nominal. If Excise work could be done by these officers, there is no reason why Forest or other work could not be done. Combination of work is in principle justifiable only when work by itself is insignificant or of comparative unimportance. But when it is elaborate and of sufficient magnitude and importance, such combination is incompatible.

15. Going back to the Excise work, it is necessary for me to point out how two things are incompatible. The seasons for work in the two Departments do not fall inconveniently. The Revenue Assistant Commissioner will be admitted to have done his full quantity of out-door work, if he remains out of his head-quarters for seven months in the year. I believe his field season may commence in November or December and end in April or May. When it is time for him to get back to his home, the real and most important working season in the Abkari Department commences. In March, in April and in May are the sales to be conducted. There is the preliminary estimation of the shops to be made in February, so that in the portion of the year when he is most busy, this departmental work also is very exacting. This won't be finished even after the Revenue Jamabandi. In the middle of June, is the heaviest marking, and it goes on almost till August, so that this officer cannot remain in head-quarters. But he must be reconnoitering in groves. In the rainy months of August, September and October, he will have to be constantly out, seeing after stock in depots and shops and frequently inspecting shops and groves and suspected scenes of illicit distillation, *viz.*, Lambani Thandas, etc., to prevent malpractices. It will be here perceived why in the Excise Department the rule is

that an officer must camp out 20 days and stay at Head-quarters 10 days in each and every month. Inspections must be done and finished month after month from one end to the other. As the Land Revenue Assistant Commissioners will be Magistrates trying the cases, they cannot give any instructions in the detection and prosecution of cases. There will be more than one Revenue Assistant Commissioner in a district, and there will be no uniformity of treatment of all matters, cases included, and the result will be, as if there were two or three Police Superintendents in one district. In the months of July and August, a close inspection of accounts and registers in the offices of Amildars and Deputy Commissioners will be necessary, to see that sale lists are full and correct, that licenses have been duly issued, and that counterpart engagements and security bonds have been taken and stamp duty has been duly collected and certified to, and that they have been duly registered, where compulsory.

16. It must also be borne in mind that under the present Excise Regulation, these officers will bear their appointments as Abkari officers under clause (*e*) of Section 4 of the Regulation, and thus will be immediately and directly under the Excise Commissioner and Deputy Excise Commissioner. Their dual subordination will surely clash, and when they are engaged in pressing Criminal work, or in what they regard as their more legitimate work, *viz.*, Land Revenue, the Excise work will only receive secondary attention; and once this is noticed by the subordinate, he knows how to play his part. Simply to criticize and censure the officer for omission or delay will do no good to work itself.

17. Then there is work of detection and suppression of crime. The orders passed by late Dewan Sir K. Sheshadri Iyer can bear repetition. He said, "A good active officer with technical knowledge is required to direct the executive detective staff. Without such direction, the staff is bound to deteriorate."

18. It will not be safe to work the Madras Abkari system, combining it with Bombay Revenue system. We have deliberately adopted the policy of the Madras Government. Working it so far, we have got on splendidly well. The working of the Excise Revenue Department is not any more expensive. The Department here does even more work than in Madras, with regard to collection of Excise revenue. They have it as part of their work to keep accounts of individual liabilities, to see that payments are made to Treasury in time and to apply to and press the Amildars for coercive measures, as soon as they become necessary. If not for this, the collections would not have been so good year after year since the Department was organised. The fact that heavy old arrears of days of management by Revenue Department are still uncollected, is in itself a standing testimony. It is a distinct and necessary relief to the Revenue Department in this respect also. Circumstances being thus situated, it is an evil wind that blows no good to be disturbing what is going on smoothly and successfully,—all under a superficial impression and inadequate knowledge of the nature and quantity of work, and for sake of a change for its own sake. Too frequent changes are always baneful, and in no other Department is the result so immediately seen as in the Abkari. The Department it must not be forgotten, is a *quasi mercantile* organisation. A steady conduct of business is most essential to successful business. I am sorry to observe that already this report of a change in subordinate administration, now being discussed, has created apathy in executive Excise service, and I am not now in a position to say what extent of mischief, it will create to the revenue.

19. The Excise Department during the last five years has had a most difficult period. There was not a single favorable year. Plague and high prices, paucity of public works, and depression of industries of sorts, were all adverse to the flourishing of Excise revenue. In the Department itself, there were radical changes in all branches. Tree-tax was introduced. Tree-rent was added on. Retail price of arrack was enhanced. Cheap foreign liquors were put out of market. License fees were enchanced. Beer taverns were given out only for very heavy rents. All in all there was no smooth passage for increase of consumption. Nevertheless, by adequate supervision, uniformity of treatment and with a ready executive staff under sole control, offences and malpractices were successfully checked with the result that the average revenue for the past five years has been the highest, that the revenue

realized in the year just closed, has been the highest ever realized from the commencement of the history of the Department, and close upon thirty-eight lakhs. Toddy revenue is more than in Bombay Presidency, and arrack revenue more than even in Punjab and Central Provinces, I believe almost on a par with Burma.

20. I do not wish to be a pessimist, but I cannot conscientiously omit to say that without an exclusive full-time service, these results cannot be successfully sustained year after year, as they should be. I don't feel I am called upon to any advocacy. But I may state that my experience leads me to say plainly that the work as not carried on under the Excise Regulation, cannot be properly looked after by any other than exclusive full-timed officers, and that any false economy will being on a much more serious fall in revenue.

No. 378, dated the 29th October 1903, from the Deputy Commissioner, Bangalore District.

With reference to Government Proceedings No. 332-41—Ex. F. 1-97 of 20th October 1903, calling for opinion as to whether the duties assigned to the Assistant Commissioners of the Excise Department can, without prejudice to their other duties, be performed by the Revenue Assistant Commissioners, I have the honor to state that, as far as this district is concerned, the Assistant Commissioners have quite as much work as they can possibly do even with the full complement of Assistant Commissioners. But as the full complement is at present short of two Assistant Commissioners, the saddling of the present staff with extra work would entail their doing none of the work properly.

No. 189, dated 2nd November 1903, from the Deputy Commissioner, Tumkur District.

In reply to Government Proceedings No. 332-41—Ex. F. 1-97, dated 20th October last, I have the honor to state that as Revenue Assistant Commissioners sent for General duty in the district are placed in charge of one or more taluks, I am of opinion that the duties connected with the administration of Excise revenue cannot be performed by them without prejudice to their duties.

No. 249, dated 9th November 1903, from the Deputy Commissioner, Hassan District.

With reference to Government Proceedings No. 332-41—Ex. F. 1-97, dated 20th ultimo, calling for opinion whether the Revenue Assistant Commissioners could, without prejudice to their own work as Revenue officers, perform as well the duties of the Excise Assistant Commissioners, I have the honor to state that the Revenue as well as Criminal work which the Revenue Assistant Commissioners in charge of a number of taluks are performing, is heavy enough for them in most cases. Just at present some of the Revenue Assistant Commissioners are entrusted with the Excise work in the district so far as it relates to the Deputy Commissioners, which, in itself, is considered to be in excess of what could be expected from them. Hence I do not think that any one of the Revenue Assistant Commissioners could be given the Excise work which the Excise Assistant Commissioners are now performing, in addition to their Revenue work. Again the division of the Excise work amongst so many Revenue Assistant Commissioners as may be working in a district, is not desirable as thereby there will be no uniformity of working in the district. Nor am I in favor of the present system of Special Excise Assistant Commissioners in charge of one and more districts. The major portion of the time of these Assistant Commissioners is consumed in moving about in two districts which is generally the area over which an Excise Assistant Commissioner is placed. Again, I have, in my Excise Administration Report for the year 1900-01 and in the Reports of the subsequent years, expressed my opinion that the dual system of Excise administration as it now is, is beset with confusion, the Deputy Commissioner of the District not being aware of what correspondence will be going on between the Excise Assistant Commissioner

and the Excise Inspectors as also between the Excise Commissioner and Excise Assistant Commissioner. The control over the Excise Inspectors by the Deputy Commissioner along with that exercised by the Excise Assistant Commissioner, results in some instances neutralizing one and another and in a clash in others. Also the supervision and check over the action of these Inspectors is not as constantly exercised as necessary inasmuch as the Excise Assistant Commissioners could not afford frequently to visit the several taluks in their charge. Nor is there any check over the work of the Excise Assistant Commissioners at present.

2. Thus I am of opinion that in view of the efficient administration of the Department and the centralization of control, one Assistant Commissioner will be given for each district to work under the Deputy Commissioner in the Excise Department just as in the case of Forest and Police Departments. The establishment which is now given to the Deputy Commissioner for Excise work may be strengthened by one more hand, doing away with the establishment now attached to the Excise Assistant Commissioners. Taking into consideration the items of work to which an Excise Assistant Commissioner should devote his attention, as laid down in the extract from the Excise Commissioner's letter No. 894—27, dated 27th July 1903, they could not be performed satisfactorily unless one officer is deputed solely for that work. In the districts in which there are no extensive date groves or in some other respects the Excise duties are not multifarious, the Assistant Commissioner who is entrusted with Excise work may also be given some Revenue or Criminal work as the Deputy Commissioner considers fit.

3. It may be remarked that the Excise revenue is not at present in a depleted condition. It is on the other hand in its progress. Hence I am of opinion that the Department should be kept as apart as the Forest and Police Departments from that of Revenue, making, however, the Deputy Commissioner of the District as the controlling officer who will stand responsible for the successful administration of the Excise Department. Thus the Assistant Commissioner in the Excise Department will be answerable to the Deputy Commissioner, who in turn stands responsible to the Excise Commissioner.

4. I am confident that better results will accrue from a centralized administration of the kind as I have proposed above and believe that the proposal will commend itself to the approval of Government.

No. C. 621, dated 10th November 1903, from the Deputy Commissioner, Kolar District.

With reference to Government Proceedings No. 332-41—Ex. F. 1-97, dated 20th October 1903, I have the honor to state that it is not clear from the above proceedings whether it is proposed to entrust every Revenue Assistant Commissioner in charge of Taluks or Divisions, with the duties now carried out by the Excise Assistant Commissioner, in the taluks under their charge; or whether this work is to be handed over to one Assistant Commissioner, who will be in charge of the Excise Department in the whole district.

2. Neither of the above arrangements would, in my opinion, work at all efficiently, and both Revenue and Excise work would suffer in consequence.

3. I have had personal experience of some such arrangements as those proposed, both in the Kadur and Kolar Districts. In both these districts, the Excise Department was partly controlled by an Assistant or Deputy Commissioner of Excise, who had several districts in his charge, and partly by a Revenue Assistant Commissioner, whom I put in charge of the Excise routine and office work of the district. The consequence of this arrangement was constant friction between the two officers, owing to no definite rules and regulations being in force, and a most deplorable want of proper supervision of Excise work, due to the dual control.

4. This was the case when there was at any rate one officer who was in some way acquainted with, and in a degree responsible for Excise work; but, if as proposed, even this one officer is removed, we shall have Assistant Commissioners, already

over whelmed with their Revenue, Magisterial and General duties, struggling to perform the extra duties of Excise officers, and this too with an absolute ignorance of their duties.

5. The Excise Department is already suffering from officers who are only very partially acquainted with Excise work, and it would be disastrous to require other officers *still more ignorant*, who are already overburdened with their own legitimate duties, to manage the Department.

6. I protested most strongly on taking charge of this district, when I found that I was called upon to collect and supervise an enormous Excise revenue of seven or eight lakhs, with a Supervisor at Bowringpet and an Assistant Excise Commissioner *located* at *Bangalore*, who seldom, if ever, visited the district. The Excise Commissioner at once recognised my difficulties and very kindly gave me a full-time Excise Assistant Commissioner. Since then the Excise work of the district has been carried on with some *attempt* at efficiency.

7. Instead of reducing the Excise Department and having the work most inefficiently and casually supervised by ignorant Revenue Assistant Commissioners, who happen to be in charge of Revenue Divisions, or of any odd job Assistant at district head-quarters, I would most strongly recommend the strengthening of the Department from top to bottom. The majority of the present officers have had no special training and very little experience; they have been left to pick up any useful knowledge regarding their work, in their ordinary daily rounds. What is required is for the Department to be thoroughly remodelled on lines obtaining in Madras or Bombay, to which centres officers should be sent up for a *special course* of *training* in Excise work. I am convinced that with the magnificent revenue the State derives from Excise, it would be the most retrograde and mistaken policy to cut down establishment and to attempt to run the Department with untrained and inefficient officers.

8. A copy of a letter on the above subject from Mr. Srinivasa Iyengar, General Assistant Commissioner in this district, is also forwarded for perusal.

From K. R. Srinivasa Iyengar, Esq., Assistant Commissioner, Kolar Taluk, to F. E. C. Carr, Esq., Deputy Commissioner, Kolar District.

It is not quite clear from the Government Proceedings under reply whether it is proposed to entrust every Revenue Assistant Commissioner in charge of taluks with the duties of the Excise Assistant Commissioner in the taluks under his charge, or whether the proposal is to place one of the Revenue Assistant Commissioners in the district in charge of the Excise Department of the whole district, assigning to him the duties now performed by the Excise Assistant Commissioner. Either of the above arrangements will, in my opinion, considerably lower the efficiency of the Excise administration, while seriously affecting at the same time the revenue and other works of the Assistant Commissioners.

2. Under Government Proceedings No. 3894-935, dated 14th April 1903, which is expected to be soon brought into force, Revenue Assistant Commissioner placed in charge of taluks will have considerable responsibility thrown on them with respect to the administration of the taluks entrusted to them. To an Assistant Commissioner who takes an intelligent interest in his work and who wishes to do justice to his place, his present duties, covering as they do every branch of administration in the taluks under his charge, will give ample occupation and will leave little or no time for any further work. If in addition to this, the extra work that will devolve on Assistant Commissioners as Presidents of Taluk Boards under the new Local Boards Regulation, be taken into consideration, I should think that it is quite impossible for an Assistant Commissioner in charge of three taluks (the least number which should, in my opinion, be generally given to an Assistant Commissioner) to look after the Excise work of his taluks also, and perform the duties of the Excise Assistant Commissioner with any attempt at efficiency and without considerable prejudice to his duties as a Revenue officer.

3. It seems to me to be equally impossible to entrust any one of the Revenue Assistant Commissioners in the district with the duties now performed by the Excise Assistant Commissioner for the whole district, for if this were to be done, the only Assistant Commissioner who will have to be chosen for the purpose will be the Treasury Officer. But even he will generally have charge of the head-quarter Taluk and Municipality and will find full occupation in his duties as Revenue officer, Vice-President, Magistrate, and Treasury Officer as also in assisting the Deputy Commissioner in running his office during his absence from head-quarters. Even if, in spite of the above disadvantages, he were to attend to the correspondence work of the Excise Assistant Commissioner, he cannot, being confined to the Treasury, go out into the taluks and by frequent inspection of shops, groves, depots, etc., maintain effectual supervision over the subordinate Excise officers in the district.

4. In a district like Kolar where the Excise revenue exceeds eight lakhs, it is I think, quite essential that there should be a whole-time Excise Assistant Commissioner as at present, who can occupy a position analogous to the Assistants in the Police and Forest Departments and materially help the Deputy Commissioner in conducting efficiently the Excise administration of the district by frequently touring in the district and performing the multifarious duties detailed in the Proceedings under reply.

Letter No. 305, dated 3rd December 1903, from the Deputy Commissioner, Mysore District.

With reference to Government Order No. 332-41—Ex. F. 1-97 of the 20th October 1903, calling for an expression of my opinion whether the duties assigned to the Assistant Commissioners of the Excise Department can, without prejudice to their other duties and to the efficiency of the Excise and Revenue administrations, be performed by the Assistant Commissioners on general duty, in any of the districts in the State, I beg to state that it has not taken me long to come to the conclusion that in this district it is not possible to transfer the Excise work to the Assistant Commissioners on general duty. As the Government is fully aware, the Assistant Commissioners on general duty in this district have always plenty of work to do in the Revenue, Municipal, District Fund, Maramat, Muzrai and the Magisterial branches and can only with effort keep pace with the work coming before them. While so, they can hardly find time to carry on the executive work of the Excise Department also. It has to be remembered that the Government now expects good, thorough and systematic work in all the departments. In the Excise Department work has of late become more methodical and certainly more technical than before. I cannot say that with even a full-time Assistant Commissioner, the Excise work in this district is thorough. Its magnitude is so large. The tree-tax system is so minute that it wants very close supervision and uniformity of treatment. In this district there are thirteen taluks and a sub-taluk which have been formed into four divisions. In matters of detail if each Divisional Officer works according to his own way, the system which is gaining ground and with such good results will be rudely disturbed and the step will surely be a retrograde one. Further the present administrative territorial divisions do not exactly coincide with those of the Excise Divisions. Nor is it convenient to so re-arrange the latter as to fit them with the present administrative divisions.

2. Just in the season for Excise sales a good deal of touring is necessary with a particular object in view, *i.e.*, in canvassing for tenders, ascertaining the value of shops, and carefully watching combinations. This work can be satisfactorily done only by an officer who spends most of his time among the toddy manufacturers, arrack vendors and the drinking people. It cannot be done satisfactorily by the officers whose time is engrossed by multifarious duties. In this district the revenue and other works are indeed heavy. Collection work is very much behindhand, and the Excise arrears alone come up to more than a lakh of rupees.

3. Under the present Act, Excise officers have certain *quasi* Police functions in the investigation of the more important Excise cases. If the Assistant Commissioners on general duty undertake this investigation work, they will become incompetent to try them as Magistrates.

Financial, dated 14th July 1904.

4. Besides, if we look at the heavy revenue arrears and search for the reasons therefor, it will be found in the non-disposal of the *Jamabandi takarars* in time and in the tardy clearance of the cases of the Revenue sales. Further the Assistant Commissioners on general duty are now Presidents of the Taluk Boards. They have supervision over miscellaneous petty public works in this and other departments above referred to, so that their time is fully taken up by them, and they are expected to make a more methodical inspection of tanks.

5. With their attention divided between plague emergencies and incumbent sanitary improvements, and with their ever increasing Magisterial cases, the Assistant Commissioners on general duty find, I think, that their present work is as much as they can do. To add more work, particularly of a somewhat technical character as the Excise, will have the effect of causing deterioration in the quality of the work to be done.

6. It may be said that there are Exise Inspectors and a subordinate Excise staff. For this very reason the supervision of the superior officers must be adequate and efficient. Neither of those degrees of perfection can be looked for where to a department with heavy work of its own is tacked on the work of another department in which there is scope commensurate with the industry of the officers concerned.

7. In short I am of opinion that the work as now carried on under the Excise Regulation cannot be performed satisfactorily by any other than exclusive full-time officers.

8. In this district I can unhesitatingly say that the Assistant Commissioners on general duty cannot do justice to any more addition to their work.

9. This district yields a large Excise revenue and its steady safeguarding cannot be jeopardised.

10. With a full-time officer, the Excise work is yet lagging; but as it is just getting into a groove, there may be rapid improvement. But to expect equal efficiency when it is added on to another department is, in my opinion, simply impossible. On these considerations, therefore, I can only answer the question put by Government in the negative, *i.e.*, say that the Excise work will not be efficient when it is added to officers who have already enough to do.

Letter No. 295, dated the 10th December 1903, from the Deputy Commissioner, Kadur District.

In reply to Government Proceedings No. 332-41—Ex. F. 1-97, dated the 20th October last, for the delay in replying to which I beg to express my regret, I have the honor to inform you that, in my opinion, the duties assigned to the Excise Assistant Commissioners cannot be efficiently performed by the Revenue Assistant Commissioners without prejudice to their own duties for the following reasons:—

(*a*) The Excise Department has now developed into almost a technical Department, like the Police or Forest Department, and requires a full-time officer for the efficient supervision of details, under the immediate orders of the Deputy Commissioner.

(*b*) The introduction of the tree-tax system has necessitated the frequent inspection of shops and groves by superior officers.

(*c*) The work of the Excise Department in the matter of accounts and correspondence has grown to such dimensions that the Revenue Assistant Commissioner with his Magisterial, Revenue and miscellaneous work, can scarcely do justice to it.

(*d*) Uniformity in procedure could not be secured if the Excise work were added on to the duties of Revenue Assistant Commissioners.

(*e*) If the Revenue Assistant Commissioner were entrusted with Excise work also, he will have to be answerable to two separate Heads of Departments, and when the work of one department is not satisfactorily done,

the fact of his having too many departments to attend to would be brought forward as an excuse. In the result, both departments would suffer.

(*f*) The work of the Revenue and Magisterial Departments is more than enough for the Revenue Assistant Commissioners to attend to.

(*g*) Without proper supervision for which the Revenue Assistant Commissioner cannot afford the time, the work of the subordinate Excise staff is sure to deteriorate, and such deterioration will doubtless affect the Excise revenue.

(*h*) A thorough inspection of groves and frequent examination of the numerous registers and accounts prescribed is essential to prevent malpractices and illicit tapping and distillation. To do this work satisfactorily the Revenue Assistant Commissioner has hardly the time.

(*i*) The Revenue Assistant Commissioners being Magistrates, they will be prevented from directing the subordinate Excise staff in matters connected with detection and prosecution of offences against the Excise law.

2. It is an unquestionable fact that what is done with undivided attention is better done than otherwise. An Assistant Commissioner with nothing but the Excise Department to trouble himself about is sure to turn out better work than one with a number of departments to look after. The quality of the work turned out by an Assistant Commissioner having the Excise, the Revenue and the Magisterial Departments under him must necessarily be of a superficial nature.

3. Under these circumstances, it is not desirable to tack on the Excise Department to the duties of a Revenue Assistant Commissioner. At the same time, I beg I may be permitted to say that there is no good in placing two districts under a single Excise Assistant Commissioner.

Each district must have an Excise Assistant Commissioner for itself and he should be placed in immediate subordination to the Deputy Commissioner. He should hold no direct communication with the Excise Commissioner.

4. In the interests of the Excise revenue, it is also necessary that each taluk should have its own Inspector and that the Excise officials in the malnad should get malnad allowances as an incentive to good work in malarial places.

Letter No. 270—177, dated 16th November 1903, from the Deputy Commissioner, Shimoga District.

With reference to Government Proceedings No. 332-41—Ex. F. 1-97, dated 20th October 1903, calling for expression of opinion as to whether Revenue Assistant Commissioners can perform the duties of Excise Assistant Commissioners without prejudice to their own duties, I have the honor to submit as follows :—

1. At present one Excise Assistant Commissioner is in charge of two districts in Excise matters. If the Revenue Assistant Commissioners are to perform these duties, each Assistant Commissioner will have Excise charge of only a few taluks and he can very well perform the additional duties thus devolving on him, the Excise Criminal Cases arising within his jurisdiction being disposed of either by the Taluk Amildars as Magistrates or by other Assistant Commissioners.

2. In case of the Revenue Assistant Commissioners being put in charge of Excise work, it would be satisfactory to make the Amildars responsible for the Excise administration of their taluks, placing the Taluk Excise establishment under their orders.

3. In fact, even now it is the Amildars who do collection and other important duties in Excise matters and are believed to be aware of everything that occurs in their taluks. As they will be visiting all parts of their taluks, they can easily inspect groves, shops, accounts, etc. The performance of Excise duties by Revenue

Assistant Commissioners will be efficient and satisfactory only when the Amildar is made the Head of the Taluk Excise Administration.

Letter No. 77, dated 17th November 1903, from the Deputy Commissioner, Chitaldrug District.

In acknowledging the receipt of Government Proceedings No. 332-41—Ex. F.—1-97, dated 20th October last, calling for an expression of opinion as to whether the duties assigned to the Assistant Commissioners of the Excise Department can be performed by the Revenue Assistant Commissioners without prejudice to their other duties and to the efficiency of Excise and Revenue administrations, I have the honor to state that the duties of the Revenue Assistant Commissioners are already too numerous and heavy to admit of any further addition. Besides their Revenue work of a varied nature involving frequent inspection, etc., the Assistant Commissioners have Magisterial functions, as also duties of a special nature which they may now and again be called upon to perform. By the recent Local Boards Regulation, they are made Presidents of the Taluk Boards of the taluks in their respective divisions. Now that the interests of the Revenue Department are in the hands of a separate Head, *viz.*, the Revenue Commissioner, the work is subjected to greater scrutiny and speedy despatch cannot be secured unless the undivided attention of the subordinate Revenue officers is bestowed on the work. It was with a view to enforce the systematic and strict performance of the duties expected of the Revenue Assistant Commissioners that the Government have recently, in their Proceedings No. 3894-935, dated 14th April 1903, issued detailed instructions. If under the above circumstances, the Revenue Assistant Commissioners are also saddled with the duties and responsibilities of the Excise Assistant Commissioners, the work of both the departments will suffer alike, and the most important portion of Excise work, *viz.*, inspection of groves, shops, scenes of illicit distillation and other malpractices of the department cannot be expected to receive a due share of attention. When the Excise Department was organized on its present basis, and was still in its infancy, the Assistant Superintendents of Police were entrusted with its management and control in addition to their Police duties; but this combination of duties proved a total failure, and it was not long before separate arrangements had to be made for the satisfactory management of the department. With this experience before us, I am not prepared to recommend the tacking on to the Revenue Assistant Commissioners, of the Excise work in its present developed state.

2. The present arrangement under which one Excise Assistant Commissioner is placed in charge of two districts does not work well. His timely assistance and co-operation in Excise matters cannot always be secured, he being under the control of more than one Deputy Commissioner and with jurisdiction over an area which is far too unwieldy. After the introduction of the tree-tax system, the work of this department has become more technical and arduous, necessitating the appointment of a full-time Assistant Commissioner for each district under the control of the Deputy Commissioner for the efficient management and supervision of the department in all its details. In point of revenue, the department is not only self-supporting, but, is also lucrative; and it is in the interests of Government that due provision should be made for its efficient management. I would, therefore, strongly recommend that a full-time Assistant Commissioner be appinted for each district for the work of the Excise Department.

3. The marginally noted copies of communications received from the Revenue Assistant Commissioners of this district furnishing their opinions on the question under consideration are herewith submitted for the information of Government.

No. 71, dated 8th October 1903, from the 2nd Assistant Commissioner.
" 124, dated 4th October 1903, from the Assistant Commissioner, Davangere.

Letter No. 71, dated 8th November 1903, from the 2nd Assistant Commissioner, Chitaldrug District.

In reply to your memo No. 322, dated 29th ultimo, calling for my opinion as regards the proposals contained in Goverment Proceedings No. 322-41—Ex. F. 1-97,

dated 20th idem, I have the honor to state that to secure efficiency in Excise administration, there must be an Excise officer for a district and not more. The Treasury Assistant Commissioner cannot do this work, as he has to be at headquarters always. An Assistant Commissioner in charge of a few taluks only can attend to these and not to the entire district; and this has been my experience in the Tumkur District.

2. The distribution of Excise works among all the Assistant Commissioners is not desirable from an economical point of view; for their establishments will have to be strengthened by the addition of extra hands, while the District Office establishment cannot be dispensed with. The present establishment of Assistant Commissioners cannot attend to the correspondence and accounts of the Excise Department also. It cannot be said that an Assistant Commissioner need not concern himself with accounts; for it is most important that he should know how many trees are tapped in each taluk and for each shop, and other details.

3. The distribution among all the Assistant Commissioners will also cause inconvenience. There is now one Excise Inspector for Hosdurga and Hiriyur. I am in charge of the Hiriyur Taluk, and the Assistant Commissioner, Davangere, is in charge of the Hosdurga Taluk. Thus, one Excise Inspector will have to serve two masters. It cannot be denied that such an arrangement is inconvenient.

4. The best arrangement in my opinion is (1) to appoint an Assistant Commissioner for each district to attend solely to Excise work, and be the Deputy Commissioner's Assistant in that department, and (2) to make the Amildars the Heads of the Taluk Excise Department, the relation between them and Excise Inspectors being the same as between them and Police Inspectors.

Letter No. 124, dated 4th November 1903, from the Extra Assistant Commissioner, Davangere.

With reference to your Memorandum No. 321 of the 29th October 1903, calling for my opinion on the question whether the duties of the Excise Assistant Commissioner can be performed by the Revenue Assistant Commissioners without prejudice to the efficiency of either departments, I beg to report as follows:—

2. The duties devolving upon the Excise Assistant Commissioner as enumerated in Government Proceedings No. 332-41—Ex. F. 1-97, dated 20th October 1903, are so varied and exacting that for their full and conscientious discharge, a whole-time officer would, in my opinion, be necessary for every district. If they are to be looked after by Revenue Assistant Commissioners in charge of taluks, they would take generally a secondary place with them, while their Revenue and Magisterial functions should, as laid down in Government Proceedings of May 1903, stand foremost in their sphere of action. That earnest devotion to details of Excise work, which an Excise Assistant Commissioner is expected to do now personally, may perhaps come to be slowly left to the subordinates and the present vigorous working of that department may get less efficient by degrees. If, on the other hand, the Excise duties are to be specially and efficiently attended to by Revenue Assistant Commissioners, their revenue inspection work may get on side by side; but their Magisterial work may suffer, as their out-door work is likely to keep them away from head-quarters for a long time and thus cause delay in the disposal of criminal cases.

3. The Revenue Assistant Commissioners have since been created Presidents of Taluk Boards, and this also adds to their present work.

4. If the Revenue Assistant Commissioners are to look after the Excise Department of their taluks, an extra clerk is necessary to help each of them in their ministerial work, and this will be an additional item of expenditure in the district.

5. Considering all these circumstances, I am of humble opinion that the work of the Excise Assistant Commissioners cannot be so thoroughly managed by the Revenue Assistant Commissioners as not to prejudice either the Excise work, or their own Revenue, Magisterial and Local Board duties.

Financial, dated 14th July 1904.

Letter No. 5545, dated 6—9th April 1904, from the Revenue Commissioner in Mysore.

With reference to Government Order No. 332-41—Ex. F. 1-97, dated 20th October 1903, enquiring whether the duties of the Assistant Commissioners of the Excise Department can be performed by the Revenue Assistant Commissioners without prejudice to the efficiency of the Revenue and Excise administrations, I have the honor to state that I agree with the Deputy Commissioners of Districts (whose opinions were submitted to Government direct by them) in thinking that under the present condition of things it is not desirable to tack on the Excise work of the district to the Revenue Assistant Commissioners.

2. I beg to submit also for the information of Government copy of a Memo written by Mr. K. Chandy, Assistant Commissioner, doing duty under me, on this subject.

MEMO.

The Excise Assistants, even when they have charge of two districts, have not sufficient work to engage them. But the Excise administration has latterly become specialised and it does not appear to be feasible to tack on the Excise work to the Divisional Assistant. There would be divided control over the Excise officers and no uniform system in supervision.

On the other hand, the Deputy Commissioner has to be responsible for the efficiency of Excise administration and the relations of the Excise Assistant towards him should be on the same level as those of other Assistants. Now the idea is that the relations are different. In the matter of the Hassan District, in a certain reference that I handled, the statement of the Excise Divisional Officer to the effect that he and the Deputy Commissioner have concurrent jurisdiction with defined and separate functions was not contradicted.

The final and most satisfactory solution of the question would be, in my opinion, to make one selected Assistant in each district solely responsible for Excise work but to give him also charge of some other departments or a light Revenue Division.

This is now not feasible as we have separate heads for Excise and Land Revenue.

S.R. 1210-62-13.

No. Fl. 258-9—Sep.-Rev.-1-97, dated Bangalore, 14th July 1904.

Order thereon.—If the multifarious duties stated by the Excise Commissioner in his letter of the 22nd July 1903 are properly attended to, the Excise Assistant Commissioners will have ample work and the Government accept the unanimous opinion that no change of the system is required.

2. As regards the remark of the Deputy Commissioners of Hassan and Kadur, who have a common Excise Assistant Commissioner for their districts, Notification No. 11212—Ex. F. 3-1901, dated the 6th January 1902, directs that the Excise Assistant Commissioners should perform their duties "subject to the control of the District Deputy Commissioner in the 1st instance and ultimately of the Excise Commissioner." If in any district or division this is not being done, the practice has to be corrected.

3. The suggestions contained in para 7 of Mr. Carr's letter for the better training of the Excise Assistants seem worthy of consideration.

Offg. Secy. to Govt., Gen. & Rev Depts.

To—The Excise Commissioner in Mysore.

The Comptroller to the Government of His Highness the Maharaja of Mysore.

The Deputy Commissoners of Districts.

Exd.—G. S.

1904-05

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 14th July 1904

No: 258-9
Sep. Rev. 1-97

Passing orders regarding the question of entrusting the duties of the Excise Assistant Commissioners to the Revenue Assistant Commissioners of the districts concerned.

SBP—4-8-04—200

11. From the Dy. Comm^{r}, Kadur, no 295 & 10.12.03.

states that is not desirable to tack on the Excise Deptt to the duties of a Rev Asst Comm^{r}

12 From the Rev. Com^{r}, no 55-4 S- & $\frac{6}{9}$.4.04:

States that he agrees with the opinion of the Dy. Comm^{rs} that it is not desirable to tack on the excise work to Rev. Asst Comm^{rs}

13. To the Excise Comm^{r}, Comptl & Dy. Comm^{rs}, no 258-9 & 14.7.04; States, with certain remarks, that no change in the present system is required.

Recommended